

# First Nations Gazette

## Gazette des premières nations



2014  
Volume 18

Updated: December 15, 2014  
Mise à jour : le 15 décembre 2014

First Nations  
Gazette  
Gazette des  
premières nations



2014  
Volume 18

cited F.N. Gaz. 2014.18  
référence : Gaz. PN 2014.18

ISSN 2368-612X

First Nations Tax Commission /  
Commission de la fiscalité des premières nations  
and / et  
Native Law Centre, University of Saskatchewan  
2014

© 2014

First Nations Tax Commission / Commission de la fiscalité des premières nations  
321 – 345 Chief Alex Thomas Way / 345, Chief Alex Thomas Way, bureau 321  
Kamloops, British Columbia / Colombie-Britannique V2H 1H1

Native Law Centre  
University of Saskatchewan  
160 Law Building / salle 160, Law Building  
15 Campus Drive / 15, promenade Campus  
Saskatoon, Saskatchewan S7N 5A6

**FIRST NATIONS TAX COMMISSION / COMMISSION DE LA  
FISCALITÉ DES PREMIÈRES NATIONS**

C.T. (Manny) Jules, Chief Commissioner  
David Paul, Deputy Chief Commissioner  
Céline Auclair            Leslie Brochu  
Lester Lafond            Ken Marsh  
William (Bill) McCue    Latrica (Terry) Babin  
Randy Price              Ann Shaw

**FIRST NATIONS GAZETTE EDITORIAL BOARD  
COMITÉ DE RÉDACTION DE LA GAZETTE DES PREMIÈRES NATIONS**

Lester Lafond    Sákéj Henderson    David Paul  
Ken Scopick      Zandra Wilson  
Trenton Paul      Tracey Simon  
Brent Moreau      Lilian Richards  
Lina Ma

## FOREWORD

### FIRST NATIONS GAZETTE

[www.fng.ca](http://www.fng.ca)

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

The *First Nations Gazette* – a register of First Nation laws – is published by the First Nations Tax Commission in conjunction with the Native Law Centre.

In 2014, the *First Nations Gazette* transitioned to an exclusively electronic publication, consolidated monthly. 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](http://fng.ca). The content of the digital *First Nations Gazette* (Part II) includes:

- Material required by federal statute to be published in the *First Nations Gazette*:
  - First Nation local revenue laws approved by the First Nations Tax Commission under the *First Nations Fiscal Management Act*;
  - First Nation financial administration laws approved by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;
  - First Nation laws relating to the authority to impose tax made under the *First Nations Goods and Services Tax Act*.
- Section 83 *Indian Act* by-laws passed by First Nations and approved by the Minister of Aboriginal Affairs and Northern Development.
- Land management codes adopted in accordance with the *Framework Agreement on First Nation Land Management* and the *First Nations Land Management Act*.

The specific content of each volume of the *First Nations Gazette* is listed in a hyperlinked table of contents. The publication of the *First Nations Gazette* is governed by an Editorial Board.

#### Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board to facilitate use and enhance readability of the *Gazette*. The *First Nations Gazette* reserves the right to alter the document design of laws, by-laws, and codes for publication purposes. These alterations may include, but are not limited to, the layout and indentation of the document, the font style for section numbering, defined terms, Latin terms, and titles of statutes and other enactments, and the style and format of headings. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

#### Citation of Laws, By-laws, and Codes

Any law, by-law, or code published in the digital *First Nations Gazette* (starting with 2014 Volume 18) may be cited to the annual volume in which it is contained, for example, *Coldwater Indian Band Annual Rates Law, 2013*, F.N. Gaz. 2014.18.194. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume.page.

## Waiver Notice

The laws, by-laws, and codes enacted by First Nations are reproduced in the *First Nations Gazette* as they were approved. In order to preserve the authenticity of the original laws, by-laws, and codes, any typographical errors or omissions contained in the documents are reproduced in the *Gazette*. For purposes of uniformity the word “bylaw” is rendered as “by-law”. A true certified copy of the original documents can be obtained from the First Nations Tax Commission. The publishers do not warrant the laws, and hereby disclaim any liability to any person for any loss or damage that may be caused by errors or omissions in the *First Nations Gazette*.

## PRÉFACE

### GAZETTE DES PREMIÈRES NATIONS

[www.fng.ca](http://www.fng.ca)

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

À l'heure actuelle, la *Gazette des premières nations* – un registre des textes législatifs des premières nations – est publiée par la Commission de la fiscalité des premières nations en collaboration avec le Native Law Centre.

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](http://fng.ca). La version électronique, de la Partie II de la *Gazette des premières nations* contient notamment :

- les textes dont les lois fédérales exigent la publication dans la *Gazette des premières nations*, à savoir :
  - les textes législatifs sur les recettes locales des premières nations agréés par la Commission de la fiscalité des premières nations en vertu de la *Loi sur la gestion financière des premières nations*;
  - les textes législatifs en matière de gestion financière agréés par le Conseil de gestion financière des premières nations en vertu de la *Loi sur la gestion financière des premières nations*;
  - les textes législatifs des premières nations ayant trait au pouvoir d'imposer une taxe qui sont édictés en vertu de la *Loi sur la taxe sur les produits et services des premières nations*.
- les règlements administratifs pris en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par le ministre des Affaires autochtones et du développement du Nord canadien.
- les codes de gestion foncière adoptés conformément à l'Accord-cadre relatif à la gestion des terres des premières nations et à la Loi sur la gestion des terres des premières nations.

Le contenu de chaque numéro de la *Gazette des premières nations* est présenté dans la table des matières y figurant. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

**Format**

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

**Renvois aux lois, règlements administratifs et codes**

Les renvois aux lois, règlements administratifs ou codes publiés dans la *Gazette des premières nations* (dès 2014, à compter du volume 18) se font par indication du volume annuel où ils sont publiés, par exemple, *Coldwater Indian Band Annual Rates Law, 2013*, Gaz. PN 2014.18.194. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume.page.

**Avis de non-responsabilité**

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

## CONTENTS / TABLE DES MATIÈRES

**Laws under the *First Nations Fiscal Management Act (FMA)* ..... 1****Lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)* ..... 1**

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

Lois des premières nations agréées par la Commission de la fiscalité des premières nations en vertu de l'article 5 de la LGFPN et lois des premières nations agréées par le Conseil de gestion financière des Premières nations en vertu de l'article 9 de la LGFPN

*Alberta*

Siksika Nation / Nation Siksika	
Annual Expenditure Law, 2014.....	3
Annual Rates Law, 2014 .....	8

*British Columbia / Colombie-Britannique*

Adams Lake Indian Band / Bande indienne Adams Lake	
Annual Expenditure Law, 2014.....	12
Annual Rates Law, 2014 .....	16

## Aitchelitz First Nation / Première nation Aitchelitz

Annual Expenditure Law, 2014.....	19
Annual Rates Law, 2014 .....	22

## ?Akisq'nuk First Nation / Première nation ?Akisq'nuk

Annual Expenditure Law, 2014.....	25
Annual Rates Law, 2014 .....	30

## Beecher Bay

Property Assessment Law, 2014 .....	33
Property Taxation Law, 2014.....	64
Taxpayer Representation Law, 2014.....	93

## Campbell River Indian Band / Bande indienne Campbell River

Annual Expenditure Law, 2014.....	100
Annual Rates Law, 2014 .....	104

## Cayoose Creek Indian Band / Bande indienne Cayoose Creek

Property Assessment Law, 2014 .....	107
Property Taxation Law, 2014.....	138

## Chawathil First Nation / Première nation Chawathil

Annual Expenditure Law, 2014.....	168
Annual Rates Law, 2014 .....	171

## Cheam

Annual Expenditure Law, 2014.....	174
Annual Rates Law, 2014 .....	179

Coldwater Indian Band / Bande indienne Coldwater	
Annual Expenditure Law, 2013.....	182
Annual Expenditure Law, 2014.....	188
Annual Rates Law, 2013 .....	194
Annual Rates Law, 2014 .....	197
Annual Rates Law Amendment Law, 2013 .....	200
 Cowichan Tribes First Nation / Première Nation Cowichan Tribes	
Annual Expenditure Law, 2014.....	201
Annual Rates Law, 2014 .....	207
Financial Administration Law, 2013 .....	210
 Gitsegukla First Nation / Première nation Gitsegukla	
Annual Expenditure Law, 2014.....	242
Annual Rates Law, 2014 .....	245
 Gitwangak First Nation / Première Nation Gitwangak	
Annual Expenditure Law, 2014.....	248
Annual Rates Law, 2014 .....	252
 Heiltsuk	
Financial Administration Law 2014.....	255
 Kanaka Bar	
Annual Expenditure Law, 2014.....	296
Annual Rates Law, 2014 .....	299
Financial Administration Law, 2014.....	302
 Kitselas First Nation / Première nation Kitselas	
Annual Expenditure Law, 2014.....	342
Annual Rates Law, 2014 .....	345
 K'ómoks First Nation / Première nation K'ómoks	
Annual Expenditure Law, 2014.....	348
Annual Rates Law, 2014 .....	351
Financial Administration Law, 2014.....	354
 Kwantlen First Nation / Première Nation Kwantlen	
Annual Expenditure Law, 2014.....	391
Annual Rates Law, 2014 .....	395
 Kwaw-Kwaw-Apilt First Nation / Première nation Kwaw-Kwaw Apilt	
Annual Expenditure Law, 2014.....	398
Annual Rates Law, 2014 .....	401
 Leq'á:mel First Nation / Première nation Leq'á:mel	
Annual Expenditure Law, 2014.....	404
Annual Rates Law, 2014 .....	407

Lheidli T'enneh	
Annual Expenditure Law, 2014.....	410
Annual Rates Law, 2014 .....	414
Property Assessment Law, 2013 .....	417
Property Taxation Law, 2013.....	448
Lower Kootenay Indian Band / Bande indienne Lower Kootenay	
Annual Expenditure Law, 2014.....	479
Annual Rates Law, 2014 .....	482
Financial Administration Law, 2014.....	485
Lower Nicola Indian Band / Bande indienne Lower Nicola	
Annual Expenditure Law, 2014.....	526
Annual Rates Law, [2014] .....	531
Malahat First Nation / Première Nation Malahat	
Financial Administration Law, 2014.....	534
Matsqui First Nation / Première nation Matsqui	
Annual Expenditure Law, 2014.....	575
Annual Rates Law, 2014 .....	579
Property Assessment Law, 2013 .....	582
Property Taxation Law, 2013.....	612
Metlakatla First Nation / Première Nation Metlakatla	
Annual Expenditure Law, 2014.....	640
Annual Rates Law, 2014 .....	644
Moricetown Indian Band / Bande indienne Moricetown	
Annual Expenditure Law, 2014.....	647
Annual Rates Law, 2014 .....	651
Mount Currie	
Annual Expenditure Law, 2014.....	654
Annual Rates Law, 2014 .....	658
Nadleh Whut'en Band / Bande Nadleh Whut'en	
Annual Expenditure Law, 2014.....	661
Annual Rates Law, 2014 .....	664
Financial Administration Law, 2013.....	667
Neskonlith Indian Band / Bande indienne Neskonlith	
Annual Expenditure Law, 2014.....	706
Annual Rates Law, 2014 .....	709
Osoyoos Indian Band / Bande indienne Osoyoos	
Annual Expenditure Law, 2014.....	712
Annual Rates Law, 2014 .....	717

Penticton Indian Band / Bande indienne Penticton	
Annual Expenditure Law, 2014.....	721
Annual Rates Law, 2014 .....	727
Popkum First Nation / Première nation Popkum	
Annual Expenditure Law, 2014.....	730
Annual Rates Law, 2014 .....	733
Saulteau First Nations / Premières Nations Saulteau	
Financial Administration Law, 2014.....	736
Seabird Island Band / Bande Seabird Island	
Annual Expenditure Law, 2014.....	776
Annual Rates Law, 2014 .....	781
Financial Administration Law, 2014.....	784
Shackan First Nation / Première Nation Shackan	
Annual Expenditure Law, 2014.....	826
Annual Rates Law, 2014 .....	829
Shuswap First Nation / Première nation Shuswap	
Annual Expenditure Amending Law, 2014.....	832
Annual Expenditure Law, 2014.....	835
Annual Rates Law, 2014 .....	839
Shxwhá:y Village First Nation / Première nation Shxwhá:y Village	
Annual Expenditure Law, 2014.....	842
Annual Rates Law, 2014 .....	845
Shxw'ow'amel First Nation / Première nation Shxw'ow'amel	
Annual Expenditure Law, 2014.....	848
Annual Rates Law, 2014 .....	852
Simpcw First Nation / Première nation Simpcw	
Annual Expenditure Law, 2014.....	855
Annual Rates Law, [2014] .....	858
Skawahlook First Nation / Première nation Skawahlook	
Annual Expenditure Law, 2014.....	861
Annual Rates Law, 2014 .....	864
Skeetchestn Indian Band / Bande indienne Skeetchestn	
Annual Expenditure Law, 2014.....	867
Annual Rates Law, 2014 .....	872
Skowkale First Nation / Première nation Skowkale	
Annual Expenditure Law, 2014.....	875
Annual Rates Law, 2014 .....	878

Skwah	
Property Assessment Law, 2014 .....	881
Property Taxation Law, 2014.....	912
Sliammon First Nation / Première nation Sliammon	
Annual Expenditure Law, 2014.....	942
Annual Rates Law, 2014 .....	947
Financial Administration Law, 2013.....	950
Songhees First Nation / Première nation Songhees	
Annual Expenditure Law, 2014.....	986
Annual Rates Law, 2014 .....	991
Soowahlie	
Property Assessment Law, 2014 .....	994
Property Taxation Law, 2014.....	1025
Splatsin First Nation / Première Nation Splatsin	
Annual Expenditure Law, 2014.....	1055
Annual Rates Law, 2014 .....	1058
Squamish Nation / Nation Squamish	
Annual Expenditure Law, 2014.....	1061
Annual Rates Law, 2014 .....	1067
Squiala First Nation / Première nation Squiala	
Annual Expenditure Law, 2014.....	1070
Annual Rates Law, 2014 .....	1074
St. Mary's First Nation / Première nation St. Mary's	
Annual Expenditure Law No. 113, 2014.....	1077
Annual Rates Law No. 112, 2014 .....	1081
Sts' ailes	
Annual Expenditure Law, 2014.....	1084
Annual Rates Law, 2014 .....	1087
Stz' uminus First Nation / Stz' uminus First Nation	
Annual Expenditure Law, 2014.....	1090
Annual Rates Law, 2014 .....	1093
Sumas First Nation / Première nation Sumas	
Annual Expenditure Law, 2014.....	1096
Annual Rates Law, 2014 .....	1100
Property Assessment Law, 2014 .....	1103
Property Taxation Law, 2014.....	1134
Tk'emlúps te Secwépemc	
Annual Expenditure Law, 2014.....	1165
Annual Rates Law, 2014 .....	1175
Development Cost Charges Law, 2013.....	1180

Tla-o-qui-aht First Nations / Premières nations Tla-o-qui-aht	
Annual Expenditure Law, 2014.....	1196
Annual Rates Law, 2014 .....	1199
Tobacco Plains Indian Band / Bande indienne Tobacco Plains	
Annual Expenditure Law, 2014.....	1202
Annual Rates Law, 2014 .....	1205
Tsartlip First Nation / Première Nation Tsartlip	
Annual Expenditure Law, 2014.....	1208
Annual Rates Law, 2014 .....	1212
Tsawout First Nation / Première nation Tsawout	
Annual Expenditure Law, 2014.....	1215
Annual Rates Law, 2014 .....	1220
Ts'kw'aylaxw First Nation / Première Nation Ts'kw'aylaxw	
Annual Expenditure Law, 2014.....	1223
Annual Rates Law, 2014 .....	1227
Tsleil-Waututh Nation	
Annual Expenditure Law, 2014.....	1230
Annual Rates Law, 2014 .....	1234
T'Sou-ke First Nation / Première nation T'Sou-ke	
Annual Expenditure Law, 2014.....	1237
Annual Rates Law, 2014 .....	1240
Tzeachten First Nation / Première nation Tzeachten	
Annual Expenditure Law, 2014.....	1243
Annual Rates Law, 2014 .....	1246
Upper Nicola Indian Band / Bande indienne Upper Nicola	
Financial Administration Law, 2014.....	1249
We Wai Kai Nation / Nation We Wai Kai	
Annual Expenditure Law, 2014.....	1289
Annual Rates Law, 2014 .....	1293
Whispering Pines/Clinton Indian Band / Bande indienne Whispering Pines/Clinton	
Annual Expenditure Law, 2014.....	1296
Annual Rates Law, 2014 .....	1299
Williams Lake	
Annual Expenditure Law, 2014.....	1302
Annual Rates Law, 2014 .....	1305
Financial Administration Law, 2013.....	1308

*Manitoba*

Buffalo Point First Nation / Première Nation Buffalo Point	
Annual Expenditure Law, 2014.....	1349
Annual Rates Law, 2014 .....	1352

## Ebb and Flow

Financial Administration Law, 2014.....	1355
---	------

## Rolling River First Nation / Première Nation Rolling River

Financial Administration Law 2014.....	1396
--	------

*Nova Scotia / Nouvelle-Écosse*

## Millbrook Band / Bande Millbrook

Annual Expenditure Law, 2014.....	1438
Annual Rates Law, 2014 .....	1442

*Ontario*

## Mohawks of the Bay of Quinte

Financial Administration Law, 2014.....	1446
---	------

*Saskatchewan*

## Muskeg Lake Cree Nation / Nation crie Muskeg Lake

Annual Expenditure Law, 2014.....	1488
Annual Rates Law, 2014 .....	1491

## White Bear First Nation / Première nation White Bear

Annual Expenditure Law, 2013.....	1494
Annual Expenditure Law, 2014.....	1498
Annual Rates Law, 2014 .....	1502
Annual Rates Law, 2013 .....	1505

## Whitecap Dakota First Nation / Première Nation Whitecap Dakota

Annual Expenditure Law, 2014.....	1508
Annual Rates Law, 2014 .....	1512

## Yellow Quill Band / Bande Yellow Quill

Financial Administration Law, 2014.....	1515
Property Assessment Law, 2014 .....	1557
Property Taxation Law, 2014.....	1590

**By-laws under the *Indian Act* ..... 1590****Règlements administratifs pris en vertu de la *Loi sur les Indiens* ..... 1590**

First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under Section 83 of the *Indian Act*

Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens*

*Alberta*

## Alexis Nakota Sioux Nation / Nation Alexis Nakota Sioux

Annual Property Taxation Expenditure By-law, 2014 ..... 1619

Tax Rates By-law 2014 ..... 1623

## Bigstone Cree Nation / Nation crie Bigstone

Annual Property Taxation Expenditure By-law, 2014 ..... 1624

Finance By-law ..... 1627

Tax Rates By-law 2014 ..... 1640

## Dene Tha'

Tax Rates By-law 2014 ..... 1641

## Fort McKay First Nation / Première Nation Fort McKay

Annual Property Taxation Expenditure By-law, 2013 ..... 1642

Annual Property Taxation Expenditure By-law, 2014 ..... 1646

Tax Rates By-law 2013 ..... 1649

Tax Rates By-law 2014 ..... 1650

## Fort McMurray #468 First Nation / Première Nation Fort McMurray #468

Annual Property Taxation Expenditure By-law, 2013 ..... 1651

Annual Property Taxation Expenditure By-law, 2014 ..... 1655

Tax Rates By-law 2013 ..... 1659

Tax Rates By-law 2014 ..... 1660

## Loon River Cree

Annual Property Taxation Expenditure By-law, 2014 ..... 1661

## Stoney Nation / Nation Stoney

Annual Property Taxation Expenditure By-law, 2013 ..... 1664

Tax Rates By-law 2013 ..... 1669

## Sturgeon Lake Cree Nation / Nation crie Sturgeon Lake

Annual Property Taxation Expenditure By-law, 2014 ..... 1671

Tax Rates By-law 2014 ..... 1675

## Sucker Creek

Annual Property Taxation Expenditure By-law, 2014 ..... 1676

Tax Rates By-law 2014 ..... 1679

*British Columbia / Colombie-Britannique*

Boothroyd	
Annual Property Taxation Expenditure By-law, 2014 .....	1681
Rates By-law 2014 .....	1684
Boston Bar First Nation / Première Nation Boston Bar	
Tax Rates By-law 2014 .....	1686
Burns Lake	
Property Tax Expenditure By-law .....	1688
2013 Rates By-law No. 2014-02 .....	1693
Cook's Ferry	
2014 Rates By-law .....	1695
Fort Nelson First Nation / Première Nation Fort Nelson	
Annual Expenditure By-law, 2013 .....	1697
Rates By-law 2013 .....	1700
Haisla Nation / Nation Haisla	
Rates By-law, 2014 .....	1702
Lower Similkameen	
Tax Rates By-law No.01-2014 .....	1704
Musqueam	
2014 Rates By-law No. 2014-01 .....	1706
Nicomien	
Annual Expenditure By-law 2014 .....	1708
Rates By-law .....	1711
Scowlitz	
Tax Rates By-law 2014 .....	1713
Siska Indian Band / Bande indienne Siska	
2013 Rates By-law .....	1715
2014 Rates By-law .....	1717
Skuppah	
2014 Rates By-law .....	1719
Snuneymuxw First Nation / Première Nation Snuneymuxw	
Taxation Rates By-law 2013-1 .....	1721
Soda Creek Indian Band / Bande indienne Soda Creek	
Rates By-law 2013 .....	1723
Ts'kw'aylaxw First Nation / Première Nation Ts'kw'aylaxw	
Rates By-law 2012-T01 .....	1725

Upper Similkameen Indian Band / Bande indienne Upper Similkameen	
2013 Rates By-law .....	1726
Westbank First Nation / Première Nation Westbank	
Expenditure By-law Annual Budget 2014 .....	1728
IR#10 Lindley Government Building Third Floor Renovation	
Capital Expenditure By-law No. 14-TX-01 .....	1731
Tax Rate Schedule Amending By-law 2014 .....	1734
Williams Lake	
2013 Rates By-law .....	1736
<i>Manitoba</i>	
Opaskwayak Cree Nation / Nation crie Opaskwayak	
Annual Tax Rate By-law No. 1, 2014 .....	1739
<i>Nova Scotia / Nouvelle-Écosse</i>	
Eskasoni	
Annual Expenditure By-law, 2013 .....	1742
Property Tax Rates By-law, 2013 .....	1746
<i>Quebec / Québec</i>	
Innu Takuaikan Uashat Mak Mani-Utenam	
Taux annuels du Règlement administratif sur la fiscalité foncière, numéro 2, 2014.....	1750
<i>Saskatchewan</i>	
Carry The Kettle First Nation / Première Nation Carry The Kettle	
Annual Property Taxation Expenditure By-law, 2013 .....	1753
2013 Tax Rates By-law .....	1757
Ocean Man	
Annual Expenditure By-law, 2013-02.....	1758
Property Tax Rates By-law, No. 2013-01 .....	1761

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

**Lois sous le régime 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**

**Lois des premières nations agréées par la Commission de la fiscalité des premières nations en vertu de l'article 5 de la LGFPN et lois des premières nations agréées par le Conseil de gestion financière des Premières nations en vertu de l'article 9 de la LGFPN**

## Alberta

**SIKSIKA NATION**  
**ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Siksika Nation Property Assessment and Taxation By-law*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Siksika Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



\_\_\_\_\_  
Councillor Gerald Sitting Eagle

signed \_\_\_\_\_ Stewart Own Chief  
Councillor Stewart Own Chief

signed \_\_\_\_\_ E. Barry Yellowfly  
Councillor E. Barry Yellowfly

signed \_\_\_\_\_ Warren Drunken Chief  
Councillor Warren Drunken Chief

signed \_\_\_\_\_ Wesley Waterchief  
Councillor Wesley Waterchief

**SCHEDULE****2014 ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 1,129,044.86
b. Settlement In Lieu	\$ 58,030.00
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 109,116.24
<b>TOTAL REVENUES</b>	<b>\$ 1,077,958.62</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 6,000.00
c. Other General Government	\$ 32,000.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 10,000.00
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. Education	
b. Planning and Zoning	
c. Community Planning	

d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	\$ 1,009,838.62
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	\$ 20,000.00
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,077,958.62</b>
	<b>BALANCE</b>	<b>\$ 0.00</b>

**SIKSIKA NATION**  
**ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Siksika Nation Annual Rates Law, 2014*.

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 and Taxation By-law*;

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

“Taxation Law” means the *Siksika Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of May, 2014, at Siksika, in the Province of Alberta.

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

signed Vincent Yellow Old Woman  
Chief Vincent Yellow Old Woman

signed Hector Winnipeg Jr.  
Councillor Hector Winnipeg Jr.

signed Kendall Panther Bone  
Councillor Kendall Panther Bone

signed Guy Medicine Shield  
Councillor Guy Medicine Shield

signed Marsha Wolf Collar  
Councillor Marsha Wolf Collar

signed Jason Doore  
Councillor Jason Doore

signed Casey Maguire  
Councillor Casey Maguire

\_\_\_\_\_  
Councillor Karen Running Rabbit

\_\_\_\_\_  
Councillor Gerald Sitting Eagle

signed Stewart Own Chief  
Councillor Stewart Own Chief

signed E. Barry Yellowfly  
Councillor E. Barry Yellowfly

signed Warren Drunken Chief  
Councillor Warren Drunken Chief

signed Wesley Waterchief  
Councillor Wesley Waterchief

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER Assessed Value
Class 1 - Residential	0
Class 2 - Non-residential and linear property	1.60%
Class 3 - Farm land	0
Class 4 - Machinery and Equipment	0.95%

British Columbia / Colombie-Britannique

**ADAMS LAKE INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Adams Lake Indian Band Property Assessment By-law PR-95-01*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Assessment By-law PR-95-02*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2014, at Adams Lake Indian Band Administration Office, in the Province of British Columbia.

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

signed \_\_\_\_\_ Nelson Leon  
Chief Nelson Leon

signed \_\_\_\_\_ Gina Johnny  
Councilor Gina Johnny

signed \_\_\_\_\_ Ron Jules  
Councilor Ron Jules

signed \_\_\_\_\_ Cliff Arnouse  
Councilor Cliff Arnouse

signed \_\_\_\_\_ Henry Anthony  
Councilor Henry Anthony

signed \_\_\_\_\_ Karen Everard  
Councilor Karen Everard

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$978,638
<b>TOTAL REVENUES</b>	<b>\$978,638</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$126,473
b. General Administrative	\$59,000
c. Other General Government	\$14,500
2. Protection Services	
a. Security	\$185,000
b. Firefighting	\$149,295
c. Other Services	\$6,662
3. Transportation	
a. Roads and Streets	\$60,000
b. Snow and Ice Removal	\$40,000
c. Transportation	\$22,882
d. Other	\$7,087
4. Recreation and Cultural Services	
a. Recreation	\$26,600
5. Community Development	
a. Planning and Zoning	\$15,000
b. Community Planning	\$10,000
c. Economic Development Program	\$20,000
d. Tourism	\$10,000
e. Trade and Industry	\$10,000
f. Green Touch Landscaping	\$7,000
6. Environment Health Services	
a. Water Purification and Supply	\$28,140
b. Recycling	\$20,959
c. Garbage	\$24,476
7. Other Services	
a. Health	\$11,000
b. Social Programs and Assistance	\$35,000

8. Home owner grant or equivalents:	\$40,000
9. Contingency Amounts	\$49,564
<b>TOTAL EXPENDITURES</b>	<b>\$978,638</b>
<b>BALANCE</b>	<b>\$0</b>

Note: The First Nation has the following service agreements with third-party service provider, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. BC Hydro, street lighting	\$4,410
b. Thompson Nicola Regional District, refuse	\$41,720
c. Little Shuswap, Garbage	\$30,913
d. Chase Sewer	\$16,806
e. DSA water	\$40,702
f. Thompson Nicola Regional District, 911	\$242
g. Columbia Shuswap Regional District, 911	\$504
h. DSA Fire/Transportation	\$24,295
i. Columbia Shuswap Regional District	\$26,350
j. Transit I.R. #6	\$22,000
k. CP Railroad Whistle	\$500

**ADAMS LAKE INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2014*.

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 By-law PR-95-01*;

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

“Taxation Law” means the *Adams Lake Indian Band Property Taxation By-law PR-95-02*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2014, at Adams Lake Indian Band Administration Office (Sahhalkum I.R. #4), in the Province of British Columbia.

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

signed \_\_\_\_\_ Nelson Leon  
Chief Nelson Leon

signed \_\_\_\_\_ Ron Jules  
Councilor Ron Jules

signed \_\_\_\_\_ Cliff Arnouse  
Councilor Cliff Arnouse

signed \_\_\_\_\_ Henry Anthony  
Councilor Henry Anthony

signed \_\_\_\_\_ Karen Everard  
Councilor Karen Everard

signed \_\_\_\_\_ Gina Johnny  
Councilor Gina Johnny

**SCHEDULE  
TAX RATES**

**TAX GROUP ONE – Indian Reserve No. 1, 2, 3, 4 and 5**

PROPERTY CLASS	RATE PER \$1000.00 of assessed Value in:
Class 1 - Residential	8.8980
Class 2 - Utilities	61.6010
Class 4 - Major Industry	19.1271
Class 5 - Light Industry	7.3119
Class 6 - Business and Other	22.5858
Class 7 - Forest Land	3.7643
Class 8 - Recreational Property/Non-Profit Organization	15.0064
Class 9 – Farm	25.4528

**TAX GROUP TWO – Indian Reserve No. 6 and 7**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Class 1 - Residential	8.0214
Class 2 - Utilities	43.2021
Class 4 - Major Industry	89.3158
Class 5 - Light Industry	27.0989
Class 6 - Business and Other	19.6624
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	7.2764
Class 9 - Farm	20.1796
Class 10 – Regulated CPR R/W	28.5732

**AITCHELITZ FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1st, 2015, and ending March 31st, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

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

signed \_\_\_\_\_ Angie Bailey  
Chief Angie Bailey

signed \_\_\_\_\_ Leona Sam  
Councillor Leona Sam

\_\_\_\_\_  
Councillor John George

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	\$ 34, 843
<b>TOTAL REVENUES</b>	<b>\$ 34, 843</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 9,000
b. Other General Government	\$ 8,000
c. B.C.AA Levy	\$ 1,780
2. Protection Services	
a. Policing	\$5,056
b. Firefighting	\$5,056
3. Recreation and Cultural Services	
a. Recreation	\$5,056
4. Contingency Amounts	\$ 895
<b>TOTAL EXPENDITURES</b>	<b>\$ 34, 843</b>
<b>BALANCE</b>	<b>\$ 0</b>

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) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; \$15,168.

**AITCHELITZ FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

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

signed \_\_\_\_\_ Angie Bailey  
Chief Angie Bailey

signed \_\_\_\_\_ Leona Sam  
Councillor Leona Sam

\_\_\_\_\_  
Councillor John George

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 2 - Utilities	55.29213	56.92230
Class 5 - Light Industry	17.28059	17.68384
Class 6 - Business and Other	17.06676	17.47534

**AKISQNUK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2008*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) all of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 9

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at Windermere, in the Province of British Columbia.

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

signed \_\_\_\_\_ Lorne Shovar  
Chief Lorne Shovar

signed \_\_\_\_\_ Beatrice Stevens  
Councillor Beatrice Stevens

signed \_\_\_\_\_ Marguerite Cooper  
Councillor Marguerite Cooper

signed \_\_\_\_\_ Lucille Shovar  
Councillor Lucille Shovar

\_\_\_\_\_  
Councillor Donald Sam

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$334,364
<b>TOTAL REVENUES</b>	<b>\$334,364</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$50,000
b. General Administrative	\$40,500
2. Protection Services	
b. Firefighting	\$3,500
3. Transportation	
a. Roads and Streets	\$25,000
b. Snow and Ice Removal	\$15,000
4. Recreation and Cultural Services	
a. Recreation	\$10,000
b. Culture	\$10,000
c. Heritage Protection	\$11,000
5. Community Development	
b. Planning and Zoning	\$ 5,000
c. Community Planning	\$15,000
d. Economic Development Program	\$10,000
g. Land Rehabilitation and Beautification	\$25,000
6. Environment Health Services	
a. Water Purification and Supply	\$4,000
e. Other Environmental Services	\$3,500
7. Fiscal Services	
8. Other Services	
e. Other Service Regional District Of East Kootenay	\$75,300
9. Grants:	
a. Home owner grant equivalents:	\$13,000
10. Contingency Amounts	\$8,564

11. Transfers into reserve funds	
a. Recreation Centre fund	\$10,000
<b>TOTAL EXPENDITURES</b>	<b>\$334,364</b>
<b>BALANCE</b>	<b>\$0.00</b>

Note: the First Nation has the following service agreement with a third-party service provider, and the amount indicated is the amount payable by the First Nation under the agreement during the budget period:

a. Regional District of East Kootenay for:	\$75,300.00
Fire and other protection, waste disposal, hospital and other	

**Appendix A**  
**Reserve Fund Balances**

1. Recreation Centre Reserve Fund	
Beginning balance as of April 1, 2014:	\$565,093.00
Transfers in	
i. from local revenue account:	\$ 10,000.00
Ending balance as of March 31, 2015:	<b>\$575,093.00</b>
2. Capital Reserve Fund	
Beginning balance as of April 1, 2014:	\$384,134.72
Ending balance as of March 31, 2015:	<b>\$384,134.72</b>

**AKISQNUK FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Rates Law, 2014*.

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, 2008*;

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

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at Windermere, in the Province of British Columbia.

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

signed \_\_\_\_\_ Lorne Shovar  
Chief Lorne Shovar

signed \_\_\_\_\_ Lucille Shovar  
Councillor Lucille Shovar

signed \_\_\_\_\_ Marguerite Cooper  
Councillor Marguerite Cooper

signed \_\_\_\_\_ Beatrice Stevens  
Councillor Beatrice Stevens

\_\_\_\_\_  
Councillor Donald Sam

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	5.30
Class 2 - Utilities	33.00
Class 6 - Business and Other	17.18

**BEECHER BAY  
PROPERTY ASSESSMENT LAW, 2014**

[Effective September 17, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections.....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice.....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll .....	[ss. 18–19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21–27]
PART X	Appeal to Assessment Review Board .....	[ss. 28–51]
PART XI	General Provisions .....	[ss. 52–57]

SCHEDULES

I	Property Classes
II	Request for Information by Assessor for Sc'ianew
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend Hearing/Produce Documents
XI	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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sc'ianew Council deems it to be in the best interests of Sc'ianew to make a law for such purposes; and

C. The Sc'ianew 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 Sc'ianew Council duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Beecher Bay Property Assessment Law, 2014*.

**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;

“ARB” means the Assessment Review Board established by the Council in accordance with Part IX;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;

“assessor” means a person appointed by the Council under subsection 3(1);

“chair” means the chair of the ARB;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” means the Chief and Council of Sc’ianew;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“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;

“Land Code” means the *Beecher Bay First Nation Land Code*, enacted in accordance with the *First Nations Land Management 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;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of Sc’ianew within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“Sc’ianew” means Beecher Bay, being a band within the meaning of the *Indian Act* and that is named in the schedule to the Act;

“secretary” means the secretary of the ARB appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2014*;

“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 Sc’ianew, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) 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) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Despite any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Sc'ianew to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor shall assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which payments-in-lieu may be accepted by the Council; and
- (c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where Sc'ianew, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The 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 shall

- (a) assess interests in land according to the property classes established under subsection (10); and
- (b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor shall 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.

(13) 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.

(14) 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.

(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 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.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

**Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

**PART V****REQUESTS FOR INFORMATION AND INSPECTIONS****Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor shall deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 9:00 A.M. and 5:00 P.M. local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant shall, on request, furnish every facility and assistance required for the entry and examination.

## **PART VI**

### **ASSESSMENT ROLL AND ASSESSMENT NOTICE**

#### **Assessment Roll**

**10.**(1) On or before December 31 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll shall be in paper or electronic form and shall contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

#### **Certification by Assessor**

**11.** On completion of an assessment roll and on or before December 31 in that year, the assessor shall

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to the Council.

#### **Assessor to Prepare and Certify Revised Assessment Roll**

**12.**(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor shall

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the ARB;
- (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 shall

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

**Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the ARB 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 Sc'ianew until the next certified assessment roll or certified revised assessment roll.

**Inspection and Use of Assessment Roll**

**14.(1)** On receipt by the Council, the assessment roll is open to inspection in the Sc'ianew office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

**Protection of Privacy in Assessment Roll**

**15.(1)** On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

**Chargeholders**

**16.(1)** Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

**Assessment Notice**

17.(1) The assessor shall, 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 shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor shall provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor shall omit that information from a notice provided under subsection (6).

**PART VII****ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor shall notify and recommend correction to the ARB of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the ARB and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor shall 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 shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**19.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall 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 shall not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the ARB after March 31 in a taxation year, the assessor shall create a supplementary assessment roll reflecting the decision of the ARB 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 ARB or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the ARB or by a court of competent jurisdiction may not be appealed to the ARB.

(8) The assessor shall, 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 ARB, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## **PART VIII**

### **RECONSIDERATION OF ASSESSMENT**

#### **Reconsideration by Assessor**

**20.(1)** A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor shall 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 shall

(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 ARB of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

**PART IX**  
**ASSESSMENT REVIEW BOARD**

**Council to Establish Assessment Review Board**

21.(1) The Council shall, by resolution, establish an ARB to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The ARB shall consist of three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the ARB shall hold office for a period of four (4) years, unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the ARB is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

**Remuneration and Reimbursement**

22.(1) Sc'ianew shall remunerate

- (a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,
- (b) a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and
- (c) any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the ARB required under this Law or expressly authorized by the Council.

(2) Sc'ianew shall reimburse a member and a replacement member of the ARB for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's duties.

**Conflicts of Interest**

23.(1) A person shall not serve as a member of the ARB 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 or a member of the Council;
- (c) is an employee of Sc'ianew; or
- (d) has financial dealings with Sc'ianew, 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 Sc'ianew does not in itself constitute a personal or financial interest in assessable property.

**Appointment of Chair**

24.(1) The Council shall, by resolution, appoint one of the members of the ARB as chair.

(2) The chair shall

- (a) supervise and direct the work of the ARB;
- (b) undertake administrative duties as necessary to oversee and implement the work of the ARB;
- (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 ARB.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the ARB as the acting chair for the period that the chair is absent or incapacitated.

**Appointment of Secretary**

25.(1) The Council shall, by resolution, appoint a secretary of the ARB.

(2) The secretary of the ARB shall

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the ARB; and
- (b) fulfill such other duties as directed by the chair and the ARB.

**Removal of Member**

26. The Council may terminate the appointment of a member of the ARB for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) has absences from three (3) hearings of the ARB, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

**Duty of Member**

27. In performing their duties under this Law, the members of the ARB shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

**PART X****APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

28. The ARB shall

- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

**Notice of Appeal**

**29.(1)** Any person, including without limitation Sc'ianew and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the ARB by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice or information contained in the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 102 - 3350 Douglas Street, Victoria, BC V8Z 7X9.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

**Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

(4) In any year where the ARB will conduct more than one (1) hearing, the chair and the assessor shall, where possible, schedule the hearings consecutively.

**Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;

- (c) the assessor; and
- (d) any person who the ARB determines may be affected by the appeal or assessor recommendation, upon request by that person.

**Delivery of Documentation**

33. The assessor shall, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

34. Subject to section 47, the ARB shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

35.(1) The chair shall

- (a) create a daily schedule for the hearings of the ARB; and
- (b) post the daily schedule at the place where the ARB is to meet.

(2) The ARB shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the ARB considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

36.(1) The ARB shall 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 ARB 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 ARB for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The ARB 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 ARB may question any witness who gives oral evidence at a hearing.

(8) The ARB 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 ARB may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the ARB, on application by a party, determines that the hearing should be held *in camera*.

**Maintaining Order at Hearings**

37.(1) The ARB 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 ARB 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 ARB orders otherwise.

### **Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the ARB, the ARB 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 ARB;
- (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 ARB.

(2) Before dismissing all or part of an appeal under subsection (1), the ARB shall give the complainant an opportunity to make submissions to the ARB.

(3) The ARB shall give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.(1)** A majority of the members of the ARB 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 ARB is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** A decision of the majority of the members is a decision of the ARB.

### **Combining Hearings**

**41.** The ARB may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

**42.(1)** Subject to this Law, the ARB 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 ARB 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**

**43.(1)** At any time before or during a hearing, but before its decision, the ARB 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 ARB,

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 ARB shall pay to 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 ARB.

(3) A party may request that the ARB 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 shall sign and issue an Order to Attend Hearing/Produce Documents and the party shall 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 shall 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 ARB.

(5) The ARB may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

### **Adjournments**

**44.** The ARB may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

### **Costs**

**45.** The ARB 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 ARB in respect of the appeal,

where the ARB considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the ARB, 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 shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The ARB shall

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;

(b) during the hearing, the hearing shall 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 shall be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the ARB.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the ARB shall dismiss the matter set for its consideration.

### **Delivery of Decisions**

**49.(1)** The ARB shall, 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 ARB from the tax administrator on request and payment of a fee of twenty-five dollars (\$25) for the first ten (10) pages and fifty cents (\$0.50) for each additional page.

(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 shall not be obscured or omitted.

### **Delivery of Documents under this Part**

**50.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation, 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 head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 5:00 P.M. local time on a business day is considered delivered at 9:00 A.M. on the next business day.

### **Appeals**

**51.(1)** An appeal lies from the ARB to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) shall be commenced within thirty (30) days of the delivery of the ARB's decision under subsection 49(1).

## **PART XI GENERAL PROVISIONS**

### **Disclosure of Information**

**52.(1)** The tax administrator, the assessor, a member of the ARB, the secretary 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 ARB, 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 property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**53.** Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

#### **Validity**

**54.** Nothing under this Law shall be rendered void or invalid, nor shall 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 Sc'ianew, the tax administrator or the assessor to do something within the required time.

#### **Notices**

**55.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
  - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
  - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
- (2) Except where otherwise provided in this Law, a notice
- (a) given by mail is deemed received on the fifth day after it is posted;
  - (b) posted on property is deemed received on the second day after it is posted; and
  - (c) given by personal delivery is deemed received upon delivery.

#### **Interpretation**

**56.(1)** The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion 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.

**Force and Effect**

**57.** This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 7th day of August, 2014, at Beecher Bay, in the Province of British Columbia.

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

signed \_\_\_\_\_ Russell Chipps  
Chief Russell Chipps

signed \_\_\_\_\_ Gordon Charles  
Councillor Gordon Charles

signed \_\_\_\_\_ Bernice Millette  
Councillor Bernice Millette

**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 SC'IANEW

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 8 of the *Beecher Bay Property Assessment Law, 2014*, 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 Sc'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**  
NOTICE OF ASSESSMENT INSPECTION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section 9 of the *Beecher Bay Property Assessment Law, 2014*, the assessor for Sc'ianew proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll 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 *Beecher Bay Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_

Name: \_\_\_\_\_  
[please print name]

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Sc'ianew and delivered to the Sc'ianew Council.

The following person(s) is/are the holders of the interest in land:

\_\_\_\_\_

\_\_\_\_\_

[Name(s) & addresses]

The interest in land is classified as: \_\_\_\_\_

The assessed value by classification of the interest in land is: \_\_\_\_\_

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Beecher Bay Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Beecher Bay Property Assessment Law, 2014*.

\_\_\_\_\_

Assessor for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for Sc'ianew \_\_\_\_\_  
[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

\_\_\_\_\_  
[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for Sc'ianew \_\_\_\_\_  
[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

\_\_\_\_\_

[description of the property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

\_\_\_\_\_

Name and address of any representative acting on complainant's behalf in respect of this appeal:

\_\_\_\_\_

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

NOTE: A copy of the Assessment Notice or information contained in the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VIII**  
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Sc'ianew \_\_\_\_\_  
[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2014* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: \_\_\_\_\_

\_\_\_\_\_

Date of Notice of Appeal: \_\_\_\_\_

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing \_\_\_ [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Se'ianew in respect of the assessment of [describe interest in land] \_\_\_\_\_ .

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents [list documents]:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A \_\_\_\_\_ dollar (\$) 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 \_\_\_\_\_ [date].

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_

Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor shall certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for Sc'ianew, hereby certify that this is the Sc'ianew [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 *Beecher Bay Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**BEECHER BAY  
PROPERTY TAXATION LAW, 2014**

[Effective September 17, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–4]
PART IV	Liability for Taxation .....	[ss. 5–7]
PART V	Exemptions from Taxation.....	[ss. 8]
PART VI	Grants and Tax Abatement .....	[ss. 9–10]
PART VII	Levy of Tax.....	[ss. 11–13]
PART VIII	Tax Roll and Tax Notice.....	[ss. 14–18]
PART IX	Payment Receipts and Tax Certificates .....	[ss. 19–20]
PART X	Penalties and Interest .....	[ss. 21–23]
PART XI	Revenues and Expenditures .....	[ss. 24–25]
PART XII	Collection and Enforcement.....	[ss. 26–29]
PART XIII	Seizure and Sale of Personal Property .....	[ss. 30–35]
PART XIV	Seizure and Assignment of Taxable Property .....	[ss. 36–44]
PART XV	Discontinuance of Services.....	[s. 45]
PART XVI	General Provisions .....	[ss. 46–52]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sc'ianew Council deems it to be in the best interests of Sc'ianew to make a law for such purposes; and

C. The Sc'ianew 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 Sc'ianew Council duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Beecher Bay Property Taxation Law, 2014*.

**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;

“ARB” means the assessment review board established under the Assessment Law;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Beecher Bay Property Assessment Law, 2014*;

“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;

“Council” means the Chief and Council of Sc'ianew;

“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;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“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;

“Land Code” means the *Beecher Bay First Nation Land Code*, enacted in accordance with the *First Nations Land Management Act*;

“Lands Manager” means the person responsible for the administration of Sc'ianew land in accordance with the Land Code;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of Sc’ianew within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;
- “Sc’ianew” means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;
- “Sc’ianew Corporation” means a corporation in which 100% of the shares are held in trust for the benefit of Sc’ianew or all of the members of Sc’ianew;
- “tax administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
  - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Sc’ianew, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.
- (2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.
- (3) 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) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall 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 administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Sc'ianew.

(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 Sc'ianew's local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Sc'ianew to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV LIABILITY FOR TAXATION**

#### **Application of Law**

5. This Law applies to all interests in land.

#### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Sc'ianew, recoverable by Sc'ianew in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Sc'ianew for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

#### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Sc'ianew 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 shall pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to Sc'ianew;
- (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 Sc'ianew on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest shall not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

#### Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of Sc'ianew;
- (b) subject to subsection (2), any interest in land held or occupied by Sc'ianew or a Sc'ianew Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by Sc'ianew, a member of Sc'ianew, or a Sc'ianew Corporation, as the case may be, where that interest in land is actually occupied by someone other than Sc'ianew, a member of Sc'ianew, or a Sc'ianew Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

**Annual Grants**

10.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 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) shall 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) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) For clarity, taxpayers may apply for a grant under paragraph 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, provided that a penalty and interest will be levied on unpaid taxes after July 2 in accordance with sections 21 and 22.

(4) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(5) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

**PART VII****LEVY OF TAX****Tax Levy**

11.(1) On or before May 28 in each taxation year, the Council shall 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 shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

**Special Levy**

12. If Sc'ianew is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the FNFA an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

**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 shall be paid at the office of Sc'ianew during normal business hours, by cheque, money order or cash.
- (3) Payment of taxes made by cheque or money order shall be made payable to Beecher Bay.

**PART VIII****TAX ROLL AND TAX NOTICE****Tax Roll**

- 14.(1) On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.
- (2) The tax roll shall be in paper or electronic form and shall contain the following information:
- (a) a description of the property as it appears on the assessment roll;
  - (b) the name and address of the holder entered on the assessment roll with respect to the property;
  - (c) the name and address of every person entered on the assessment roll with respect to the property;
  - (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
  - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
  - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
  - (b) the amount of any unpaid taxes from previous taxation years.

**Annual Tax Notices**

- 15.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to
- (a) each holder of taxable property under this Law, and
  - (b) each person whose name appears on the tax roll in respect of the property,
- to the address of the person as shown on the tax roll.
- (2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.
- (3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- (4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.
- (5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

**Amendments to Tax Roll and Tax Notices**

- 16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator

shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

### **Subdivision**

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

### **Requests for Information**

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall 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 shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

#### **Tax Certificate**

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall 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) for each tax roll folio searched.

**PART X**  
**PENALTIES AND INTEREST**

**Penalty**

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall be added to the amount of the unpaid taxes, and the amount so added is, for all purposes, deemed to be part of the taxes.

**Interest**

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

**Application of Payments**

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

**PART XI**  
**REVENUES AND EXPENDITURES**

**Revenues and Expenditures**

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Sc'ianew.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law.

**Reserve Funds**

25.(1) Reserve funds established by the Council shall

(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 shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that Sc'ianew 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 Sc'ianew, no later than the time when the moneys are needed for the purposes of that reserve fund.

- (4) As an exception to paragraph (3)(c), where the FMB has
- (a) assumed third-party management of Sc'ianew's local revenue account, and
  - (b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Sc'ianew,

the FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall 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 shall invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

## PART XII

### COLLECTION AND ENFORCEMENT

#### **Recovery of Unpaid Taxes**

**26.(1)** The liability referred to in subsection 6(2) is a debt recoverable by Sc'ianew in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove 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.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

#### **Tax Arrears Certificate**

**27.(1)** Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator shall 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 shall not be issued for at least six (6) months after the day on which the taxes became due.

#### **Creation of Lien**

**28.(1)** Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

### **Delivery of Documents in Enforcement Proceedings**

**29.**(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall 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.

(3) The costs payable by the debtor under this section are set out in Schedule III.

#### **Notice of Seizure and Sale**

**31.**(1) Before proceeding under subsection 30(1), the tax administrator shall 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 shall deliver to the debtor a receipt for the personal property seized.

#### **Notice of Sale of Seized Personal Property**

**32.(1)** The tax administrator shall 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 shall not occur until at least sixty (60) days after the personal property was seized.

#### **Conduct of Sale**

**33.(1)** A sale of personal property shall 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 shall 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 shall 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 shall 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 shall be paid to any holders of registered security interests in the property and to Sc'ianew in order of their priority under the laws applicable in the Province, and any remaining proceeds shall 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 shall 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 shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, 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 shall 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 shall 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 shall 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 shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Sc'ianew 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 Lands Manager**

**39.** The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

### **Subsisting Rights**

**40.** When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**41.(1)** At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to Sc'ianew 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, Sc'ianew shall, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator shall notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the redemption.

(3) No assignment of taxable property shall 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, Sc'ianew shall 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 shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Proceeds of Sale**

**43.(1)** At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to Sc'ianew, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

### **Resale by Sc'ianew**

**44.(1)** If the right to assignment of taxable property is purchased by Sc'ianew 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, Sc'ianew 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 Sc'ianew 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 shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Sc'ianew shall 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 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 ARB, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

47. Notwithstanding section 46, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**48.** Nothing under this Law 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 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 Sc'ianew, 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 Sc'ianew, 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 Sc'ianew shall 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 shall 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 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.

**Force and Effect**

**52.** This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 7th day of August, 2014, at Beecher Bay, in the Province of British Columbia.

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

signed \_\_\_\_\_ Russell Chipps  
Chief Russell Chipps

signed \_\_\_\_\_ Gordon Charles  
Councillor Gordon Charles

signed \_\_\_\_\_ Bernice Millette  
Councillor Bernice Millette

**SCHEDULE I**  
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR SC'IANEW

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_\_ of the *Beecher Bay Property Taxation Law, 2014*, 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 relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Beecher Bay Property Taxation Law, 2014*, 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 \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of Beecher Bay, located at [address] during normal business hours. Payment shall be by cheque, money order or cash.

Taxes that are not paid by \_\_\_\_\_ shall incur penalties and interest in accordance with the *Beecher Bay Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

**[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]**

\_\_\_\_\_  
Tax Administrator for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |   |                          |
|---|--------------------------|
| 1. For preparation of a notice  | \$35                     |
| 2. For service of notice on each person or place by Sc'ianew  | \$100                    |
| 3. For service of notice on each person or place by a process server,<br>bailiff or delivery service  | actual cost              |
| 4. For advertising in newspaper   | actual cost              |
| 5. For staff time spent in conducting a seizure and sale of personal property,<br>not including costs otherwise recovered under this Schedule | \$50 per person per hour |
| 6. Actual costs incurred by Sc'ianew for the seizure, storage and sale of<br>personal property will be charged based on receipts.             |                          |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Beecher Bay Property Taxation Law, 2014*, 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 Se'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Beecher Bay Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of Beecher Bay, located at [address] during normal business hours. Payment shall be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**  
**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Beecher Bay Property Taxation Law, 2014*, 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 Se'ianew

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 Sc'ianew will take place on \_\_\_\_\_, 20\_\_ at \_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section \_\_\_ of the *Beecher Bay Property Taxation Law, 2014*, 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 Sc'ianew 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 Sc'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section \_\_\_ of the *Beecher Bay Property Taxation Law, 2014*, 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 Sc’ianew Council, 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, Sc’ianew 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 Sc’ianew 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, Sc’ianew 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, Sc'ianew will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. The Sc'ianew Council will, without delay, notify the Minister of Indian Affairs and Northern Development and the 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 Sc'ianew, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to Sc'ianew, 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 *Beecher Bay Property Taxation Law, 2014*.

---

Tax Administrator for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Sc’ianew.

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 Sc’ianew Council 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, Sc’ianew 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 Sc’ianew 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, Sc’ianew 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, Sc’ianew will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Sc'ianew Council will, without delay, notify the Minister of Indian Affairs and Northern Development and the 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 interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to Sc'ianew, 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 *Beecher Bay Property Taxation Law, 2014*.

---

Tax Administrator for Sc'ianew

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Beecher Bay Property Taxation Law, 2014*.

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 Sc'ianew

Dated: \_\_\_\_\_, 20\_\_.

**BEECHER BAY  
TAXPAYER REPRESENTATION LAW, 2014**

[Effective September 17, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and Interpretation .....	[ss. 2–3]
PART III	Notice and Representations.....	[s. 4]
PART IV	Access and Communications .....	[ss. 5–7]
PART V	Taxpayer Associations.....	[ss. 8–10]
PART VI	Taxation for the Provision of Services.....	[s. 11]
PART VII	Resolving Taxpayer Concerns .....	[ss. 12–17]
PART VIII	General Provisions.....	[ss. 18–21]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting procedures by which the interests of taxpayers may be represented to the Council;

B. The Sc’ianew Council deems it to be in the best interests of Sc’ianew and its taxpayers to make a law for such a purpose; and

C. The Sc’ianew 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 Sc’ianew Council duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Beecher Bay Taxpayer Representation Law, 2014*.

**PART II  
DEFINITIONS AND INTERPRETATION**

**Definitions**

2. In this Law:

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

“annual budget” means the budget setting out the projected local revenues and projected expenditures of those local revenues for a taxation year;

“annual expenditure law” means a law required under paragraph 10(b) of the Act that establishes a budget for the expenditure of revenues raised under a property taxation law;

“annual rates law” means a law required under paragraph 10(a) of the Act that sets the rate of tax to be applied to the assessed value of each property class;

“Council” means the Chief and Council of Sc’ianew;

“FNTC” means the First Nations Tax Commission established under the Act;

“local revenue law” means a law made under subsection 5(1) of the Act;

“person” includes a partnership, syndicate, association, society, corporation and the personal or other legal representatives of a person;

“personal information” means recorded information about an identifiable individual;

“reserve” means any land set apart for the use and benefit of Sc’ianew within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;

“Sc’ianew” means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

“service tax” means a tax levied under a service tax law;

“service tax law” means a law made under subparagraph 5(1)(a)(iii) of the Act;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2014*;

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

“taxes” includes all taxes imposed, levied, assessed or assessable under a local revenue law, including all penalties, interest and costs added to such taxes;

“taxpayer” means a person paying tax under a property taxation law; and

“taxpayer association” means an organization, whether incorporated or not, formed for one (1) or more of the purposes set out in section 8.

### **Interpretation**

3.(1) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 3(1)) or paragraph (e.g. paragraph 5(2)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

(2) 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 will 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.

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

(4) Words in this Law that are in the singular include the plural and words in the plural include the singular.

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

(6) 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.

(7) Reference in this Law to an enactment is a reference to the enactment as amended from time to time and includes any regulations made under the enactment.

(8) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

**PART III****NOTICE AND REPRESENTATIONS****Notice and Input on Proposed Tax Rates and Annual Budget**

4.(1) The tax administrator shall, at least seven (7) days before the Council makes an annual rates law or an annual expenditure law,

- (a) post a notice at a public place on the reserve;
- (b) post a notice on Sc'ianew's website; and
- (c) where a taxpayer association exists, send a notice to the taxpayer association.

(2) The notice in subsection (1) shall include

- (a) a copy of the proposed tax rates or the draft annual budget, as applicable; and
- (b) a statement that comments on the proposed tax rates or draft annual budget may be submitted to the tax administrator within the time stipulated in the notice.

(3) Before enacting the annual rates law and annual expenditure law, the Council shall consider any comments received by the tax administrator pursuant to paragraph (2)(b).

**PART IV****ACCESS AND COMMUNICATIONS****Access to Documents**

5.(1) Subject to subsections (3) and (4), the tax administrator shall make available to taxpayers, in a timely manner

- (a) the annual budget;
- (b) all service agreements funded from local revenues;
- (c) audits of the local revenue account; and
- (d) Council resolutions related to property taxation.

(2) The tax administrator shall make the documents referenced in this section available to taxpayers

- (a) at the offices of Sc'ianew during regular business hours; or
- (b) electronically.

(3) The Council may deny access to documents, or portions of documents, referenced in this section where the subject matter of the document relates to or contains one or more of the following types of information:

- (a) personal information, where the Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;
- (b) labour relations or other employment matters involving Sc'ianew;
- (c) the security of property on the reserve;
- (d) law enforcement;
- (e) advice and related communications that are subject to solicitor-client privilege;
- (f) negotiations and related communications respecting proposed agreements with Sc'ianew;
- (g) the acquisition or disposition by Sc'ianew of interests in land in the reserves;
- (h) trade secrets of or about a third party; or

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

(4) The Council may, in its discretion, sever from a document information described in subsection (3) and give access to the remainder of the document.

### **Ongoing Communications with Taxpayers**

6.(1) Sc'ianew shall, on an ongoing and regular basis, keep the taxpayers informed of Sc'ianew's proposals and activities related to property taxation matters and provide a means by which taxpayers may provide input to Sc'ianew on property taxation matters.

(2) At a minimum, Sc'ianew shall

(a) publish and provide to all taxpayers at least one (1) newsletter in each year respecting Sc'ianew property taxation matters;

(b) provide updated information respecting Sc'ianew property taxation matters on its website;

(c) hold at least one (1) open house in each year to provide information on Sc'ianew property taxation matters, explain Sc'ianew's proposals for property taxation for the year and address taxpayers' questions; and

(d) permit taxpayer associations to make representations to the Council respecting property taxation matters in accordance with section 7.

### **Representations to Council at Council Meetings**

7.(1) The Council shall designate at least one (1) Council meeting in each taxation year at which a taxpayer association may make representations to the Council respecting property taxation matters.

(2) At least thirty (30) days in advance of each Council meeting designated under subsection (1), the tax administrator shall give written notice to the taxpayer association.

(3) A taxpayer association wishing to make representations to the Council shall, at least five (5) days before the meeting, give written notice to the tax administrator outlining the matter to be addressed.

(4) On receipt of notice under subsection (3), the tax administrator shall advise the taxpayer association of the date and time at which the taxpayer association may appear to make representations to the Council.

(5) The tax administrator may reschedule the date or time at which a taxpayer association may make representations to the Council where

(a) the Council meeting is rescheduled; or

(b) there is insufficient time at the scheduled Council meeting.

(6) The Council may refuse a request to hear representations where the proposed topic is not related to property taxation or has been previously considered by the Council.

## **PART V**

### **TAXPAYER ASSOCIATIONS**

#### **Purposes of Taxpayer Associations**

8. The purposes of a taxpayer association may include:

(a) to provide taxpayers with a mechanism through which they may have input into property taxation matters and proposed local revenue laws;

(b) to consider and make representations to the Council on property taxation matters;

(c) to provide advice to the Council with respect to communications and information for taxpayers;

- (d) to hold information meetings for taxpayers on property taxation matters; and
- (e) to provide advice to the Council on property taxation or other matters as requested by the Council.

### **New Taxpayer Associations**

9. The Council shall recognize the existence of a taxpayer association, formed at the initiative of taxpayers, provided the taxpayer association gives written notice to Sc'ianew of its formation and its purposes, including information satisfactory to Sc'ianew that it is representative of a majority of taxpayers within a property class.

### **Taxpayer Association Meetings with Council and Tax Administrator**

10.(1) Where the tax administrator is satisfied that a new taxpayer association is representative of a majority of taxpayers within a property class, the tax administrator shall set an initial meeting with the taxpayer association and one (1) or more members of the Council.

(2) The tax administrator shall, upon reasonable notice and request, meet with each taxpayer association from time to time, to discuss matters of concern to the taxpayer association.

## **PART VI**

### **TAXATION FOR THE PROVISION OF SERVICES**

#### **Proposals for Additional Services**

11.(1) Taxpayers or taxpayer associations may request additional services, by submitting a proposal to the tax administrator, who shall then forward the proposal to the Council for consideration.

- (2) A proposal under subsection (1) must
  - (a) describe the service in general terms;
  - (b) define the boundaries of the proposed service area;
  - (c) provide an estimate of the costs of the service;
  - (d) indicate the proposed methods of cost recovery for the service, including, as applicable, any proposed borrowing, the portion of the costs of the service to be recovered by a service tax, and the form of service tax; and
  - (e) include the full name, address and signature of each person in support of the proposal.

(3) Proposals for a service are a method for the Council to assess support for or opposition to a service and are not binding on the Council and, for clarity, the Council may at any time enact or amend a service tax law or other local revenue law to pay for all or part of the costs of a service, provided it has first considered any proposals received under subsection (1).

## **PART VII**

### **RESOLVING TAXPAYER CONCERNS**

#### **Resolution of Concerns Generally**

12.(1) Sc'ianew supports the resolution of taxpayer concerns at the local level and intends that all taxpayer concerns respecting this Law, a local revenue law, or a property taxation matter generally, will be resolved through the dispute resolution mechanisms set out in this Part.

- (2) Nothing in this Part
  - (a) requires a taxpayer to participate in the processes set out in this Part;
  - (b) prevents Sc'ianew from establishing or participating in other processes to resolve taxpayer concerns; or
  - (c) precludes a taxpayer from making a complaint to the FNTC in accordance with the Act.

**Resolution with Tax Administrator**

13.(1) Where a taxpayer has a concern respecting a property taxation matter, the taxpayer may contact the tax administrator to discuss the concern.

(2) Where the tax administrator is contacted under subsection (1), the tax administrator shall attempt to resolve the concern directly with the taxpayer, and

- (a) may at any time seek input and direction from the Council;
- (b) may contact the FNTC for information or advice that may assist in resolving the concern; and
- (c) shall keep the Council informed of the status of any unresolved concerns.

**Facilitation by FNTC**

14.(1) Where the tax administrator and the taxpayer are unable to resolve a concern through the process under section 13, the tax administrator shall, with the agreement of the taxpayer, ask the FNTC to facilitate a resolution to the concern.

(2) Where the FNTC agrees to facilitate a resolution, the tax administrator shall work cooperatively with the taxpayer and the FNTC to resolve the concern.

(3) If the FNTC facilitates a resolution satisfactory to both the tax administrator and the taxpayer, the tax administrator shall report to the Council on the nature of the concern and its proposed resolution.

**Referral to Council**

15.(1) Where the tax administrator and the taxpayer are unable to resolve a concern through the processes under sections 13 and 14, the tax administrator shall refer the matter to the Council and provide to the Council a report setting out

- (a) the nature of the concern;
- (b) the attempts made to resolve the concern; and
- (c) any action or approach recommended by the tax administrator.

(2) The Council shall review the report at its next regular Council meeting, or as soon as reasonably practicable, and may, in its discretion, decide how it will proceed with respect to the matter.

(3) Without limiting its discretion, the Council may

- (a) accept the recommendation of the tax administrator;
- (b) invite the taxpayer to meet with one (1) or more designated members of the Council to attempt to resolve the concern;
- (c) with the agreement of the taxpayer, refer the matter to mediation; or
- (d) take no further steps because in its view a mutually acceptable resolution of the concern is not likely in the circumstances.

(4) Where the Council decides to take no further steps under paragraph (3)(d), the tax administrator must advise the taxpayer as soon as practicable of the Council's decision.

**Mediation**

16.(1) Where a matter is referred to mediation in accordance with paragraph 15(3)(c), Sc'ianew and the taxpayer shall jointly select a mediator from the roster of mediators maintained by the FNTC.

(2) If Sc'ianew and the taxpayer cannot agree on a mediator from the FNTC roster, they may

- (a) agree to any other mediator; or
- (b) ask the FNTC to appoint a mediator.

(3) Sc'ianew and the taxpayer shall agree on the terms of the mediation and, unless otherwise agreed, shall each bear their own costs of participating in the mediation and shall share equally the costs of the mediator.

(4) Where the mediator proposes a resolution of the matter that is acceptable to both the taxpayer and the Council, the parties shall enter into a written agreement confirming their acceptance of the proposed resolution.

#### **Costs**

17. All parties to a dispute shall bear their own costs in any dispute resolution process.

### **PART VIII GENERAL PROVISIONS**

#### **Provisions in Addition**

18. The provisions in this Law are intended to be in addition to any requirements in the Act and other applicable enactments, and such requirements shall prevail over this Law to the extent of a conflict.

#### **Validity**

19. Nothing under this Law shall be rendered void or invalid by

- (a) an error or omission in a determination made by Sc'ianew, its Council, or its officers or employees;
- (b) an error or omission in any notice given under this Law; or
- (c) a failure of Sc'ianew or the tax administrator to do something within the required time.

#### **Notices**

20.(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 (5th) day after it is posted;
  - (b) a notice posted on property is deemed received on the second (2nd) day after it is posted; and
  - (c) a notice given by personal delivery is deemed received upon delivery.

#### **Force and Effect**

21. This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 7th day of August, 2014, at Beecher Bay, in the Province of British Columbia.

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

signed \_\_\_\_\_ Russell Chipps  
Chief Russell Chipps

signed \_\_\_\_\_ Gordon Charles  
Councillor Gordon Charles

signed \_\_\_\_\_ Bernice Millette  
Councillor Bernice Millette

**CAMPBELL RIVER INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The annual budget attached as a Schedule is the First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2014, at Campbell River, in the Province of British Columbia.

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

signed \_\_\_\_\_ Robert Pollard  
Chief Robert Pollard

signed \_\_\_\_\_ Marian Atkinson-Ferry  
Councillor Marian Atkinson-Ferry

signed \_\_\_\_\_ Dean Drake  
Councillor Dean Drake

signed \_\_\_\_\_ Jason Price  
Councillor Jason Price

signed \_\_\_\_\_ Dana Roberts  
Councillor Dana Roberts

signed \_\_\_\_\_ Tony Roberts Jr.  
Councillor Tony Roberts Jr.

\_\_\_\_\_  
Councillor Curtis Wilson

\_\_\_\_\_  
Councillor Priscilla Henderson

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,159,193
<b>TOTAL REVENUES</b>	<b>\$2,159,193</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$2,500
b. General Administrative	\$190,000
c. BC Assessment	\$18,500
d. Board of Review	\$2,500
2. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$4,000
3. Recreation and Cultural Services	
a. Recreation	\$82,000
b. Culture	\$100,000
c. Other Recreation and Culture	\$200,000
4. Community Development	
a. Education	\$50,000
b. Housing	\$50,000
c. Planning and Zoning	\$200,000
d. Economic Development Program	\$150,000
e. Land Rehabilitation and Beautification	\$60,000
f. Tourism	\$60,000
5. Environment Health Services	
a. Water Purification and Supply	\$20,000
b. Sewage Collection and Disposal	\$20,000
6. Other Services	
a. Health	\$15,000
b. City of Campbell River Service Agreement	\$900,000
7. Contingency Amounts	\$24,693
<b>TOTAL EXPENDITURES</b>	<b>\$2,159,193</b>
<b>BALANCE</b>	<b>\$0</b>

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. City of Campbell River, Comprehensive Service Agreement | \$900,000 |
| b. BC Assessment Services                                  | \$18,500  |

**CAMPBELL RIVER INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2014, at Campbell River, in the Province of British Columbia.

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

signed \_\_\_\_\_ Robert Pollard  
Chief Robert Pollard

signed \_\_\_\_\_ Marian Atkinson-Ferry  
Councillor Marian Atkinson-Ferry

signed \_\_\_\_\_ Dean Drake  
Councillor Dean Drake

signed \_\_\_\_\_ Jason Price  
Councillor Jason Price

signed \_\_\_\_\_ Dana Roberts  
Councillor Dana Roberts

signed \_\_\_\_\_ Tony Roberts Jr.  
Councillor Tony Roberts Jr.

\_\_\_\_\_  
Councillor Curtis Wilson

\_\_\_\_\_  
Councillor Priscilla Henderson

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	10.21679
Class 2 - Utilities	31.238685
Class 4 - Major Industry	70.370619
Class 5 - Light Industry	23.25048
Class 6 - Business and Other	21.079885
Class 7 - Forest Land	12.80994
Class 8 - Recreational Property/Non-Profit Organization	12.16174
Class 9 - Farm	14.40724

**CAYOOSE CREEK INDIAN BAND  
PROPERTY ASSESSMENT LAW, 2014**

[Effective September 17, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections.....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice.....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll .....	[ss. 18–19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21–27]
PART X	Appeal to Assessment Review Board .....	[ss. 28–51]
PART XI	General Provisions .....	[ss. 52–57]

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend Hearing/Produce Documents
XI	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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sekw’el’was Council deems it to be in the best interests of Sekw’el’was to make a law for such purposes; and

C. The Sekw’el’was 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 Sekw’el’was Council duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Cayoose Creek Indian Band Property Assessment Law, 2014*.

**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 property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “ARB” means the Assessment Review Board established by the Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;
- “assessor” means a person appointed by the Council under subsection 3(1);
- “chair” means the chair of the ARB;
- “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;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FNTC” means the First Nations Tax Commission established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and
  - (b) provide
    - (i) a dwelling house or premises,

- (ii) a business office or premises,
- (iii) accommodation for any other purpose,
- (iv) shelter for machinery or other equipment, or
- (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of Sekw’el’was within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the ARB appointed under section 25;

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

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

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

“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 Sekw’el’was, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Parliament of Canada.

### **PART III ADMINISTRATION**

#### **Assessor**

3.(1) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Sekw'el'was to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor shall assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which payments-in-lieu may be accepted by the Council; and
- (c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;

- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where Sekw'el'was, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The 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 shall

- (a) assess interests in land according to the property classes established under subsection (10); and
- (b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor shall 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.

(13) 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.

(14) 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.

(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 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.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

**PART V**  
**REQUESTS FOR INFORMATION AND INSPECTIONS**

**Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor shall deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 9:00 A.M. and 5:00 P.M. local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant shall, on request, furnish every facility and assistance required for the entry and examination.

**PART VI**  
**ASSESSMENT ROLL AND ASSESSMENT NOTICE**

**Assessment Roll**

**10.**(1) On or before December 31 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

- (2) The assessment roll shall be in paper or electronic form and shall contain the following information:
- (a) the name and last known address of the holder of the interest in land;
  - (b) a short description of the interest in land;
  - (c) the classification of the interest in land;
  - (d) the assessed value by classification of the interest in land;
  - (e) the total assessed value of the interest in land;
  - (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
  - (g) any other information the assessor considers necessary or desirable.

**Certification by Assessor**

- 11.** On completion of an assessment roll and on or before December 31 in that year, the assessor shall
- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
  - (b) deliver a copy of the certified assessment roll to the Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

**12.**(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor shall

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the ARB;
- (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 shall

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

**Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the ARB 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 Sekw'el'was until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

14.(1) On receipt by the Council, the assessment roll is open to inspection in the Sekw'el'was office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor shall, 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 shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor shall provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor shall omit that information from a notice provided under subsection (6).

## PART VII

### ERRORS AND OMISSIONS IN ASSESSMENT ROLL

#### Amendments by Assessor

**18.(1)** Before March 16 in each year after the certification of an assessment roll under section 11, the assessor shall notify and recommend correction to the ARB of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the ARB and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor shall 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 shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall 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 shall not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the ARB after March 31 in a taxation year, the assessor shall create a supplementary assessment roll reflecting the decision of the ARB 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 ARB or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the ARB or by a court of competent jurisdiction may not be appealed to the ARB.

(8) The assessor shall, 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 ARB, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## **PART VIII**

### **RECONSIDERATION OF ASSESSMENT**

#### **Reconsideration by Assessor**

**20.**(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor shall 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 shall

(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 ARB of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

## **PART IX**

### **ASSESSMENT REVIEW BOARD**

#### **Council to Establish Assessment Review Board**

**21.**(1) The Council shall, by resolution, establish an ARB to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The ARB shall consist of 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.

(3) Where possible, the ARB shall consist of at least one (1) member who is a Sekw'el'was member but not a member of the Council.

(4) Each member of the ARB shall hold office for a period of four (4) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the ARB is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

### **Remuneration and Reimbursement**

**22.(1)** Sekw'el'was shall remunerate

(a) the chair, or acting chair, at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member, or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member, or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the ARB required under this Law or expressly authorized by the Council.

(2) Sekw'el'was shall reimburse a member and a replacement member of the ARB for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Conflicts of Interest**

**23.(1)** A person shall not serve as a member of the ARB 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 Sekw'el'was or a member of the Council;

(c) is an employee of Sekw'el'was; or

(d) has financial dealings with Sekw'el'was, 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 Sekw'el'was does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.(1)** The Council shall, by resolution, appoint one of the members of the ARB as chair.

(2) The chair shall

(a) supervise and direct the work of the ARB;

(b) undertake administrative duties as necessary to oversee and implement the work of the ARB;

(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 ARB.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the ARB as the acting chair for the period that the chair is absent or incapacitated.

**Appointment of Secretary**

25.(1) The Council shall, by resolution, appoint a secretary of the ARB.

(2) The secretary of the ARB shall

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the ARB; and

(b) fulfill such other duties as directed by the chair and the ARB.

**Removal of Member**

26. The Council may terminate the appointment of a member of the ARB for cause, including where a member

(a) is convicted of an offence under the *Criminal Code* related to theft, fraud, breach of trust, or violence;

(b) has absences from three (3) hearings of the ARB, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

**Duty of Member**

27. In performing their duties under this Law, the members of the ARB shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

**PART X****APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

28. The ARB shall

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

**Notice of Appeal**

29.(1) Any person, including without limitation Sekw'el'was and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the ARB by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 805 Renfrew Avenue, Kamloops, BC V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

#### **Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

#### **Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

(4) In any year where the ARB will conduct more than one (1) hearing, the chair and the assessor shall, where possible, schedule the hearings on the same day or on consecutive days.

#### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the ARB determines may be affected by the appeal or assessor recommendation, upon request by that person.

#### **Delivery of Documentation**

**33.** The assessor or chair, as the case may be, shall, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

#### **Timing for Hearing**

**34.** Subject to section 47, the ARB shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

#### **Daily Schedule**

**35.(1)** The chair shall

- (a) create a daily schedule for the hearings of the ARB; and

(b) post the daily schedule at the place where the ARB is to meet.

(2) The ARB shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the ARB considers a change in the schedule necessary and desirable in the circumstances.

### **Conduct of Hearing**

**36.**(1) The ARB shall 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 ARB 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 ARB for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The ARB 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 ARB may question any witness who gives oral evidence at a hearing.

(8) The ARB 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 ARB may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the ARB, on application by a party, determines that the hearing should be held *in camera*.

### **Maintaining Order at Hearings**

**37.**(1) The ARB 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 ARB 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 ARB orders otherwise.

### **Summary Dismissal**

**38.**(1) At any time after a Notice of Appeal is received by the ARB, the ARB 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 ARB;

(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 ARB.

(2) Before dismissing all or part of an appeal under subsection (1), the ARB shall give the complainant an opportunity to make submissions to the ARB.

(3) The ARB shall give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.**(1) A majority of the members of the ARB 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 ARB is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** A decision of the majority of the members is a decision of the ARB.

### **Combining Hearings**

**41.** The ARB may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

**42.(1)** Subject to this Law, the ARB 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 ARB 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**

**43.(1)** At any time before or during a hearing, but before its decision, the ARB 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 ARB, 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 ARB shall 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 ARB.

(3) A party may request that the ARB 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 shall sign and issue an Order to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness shall 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 ARB.

(5) The ARB may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

### **Adjournments**

**44.** The ARB may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

**Costs**

**45.** The ARB 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 ARB in respect of the appeal,

where the ARB considers the conduct of a party has been improper, vexatious, frivolous or abusive.

**Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the ARB, 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 shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The ARB shall

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

**Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing shall 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 shall be deferred until the matter is decided by the court.

**Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the ARB.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the ARB shall dismiss the matter set for its consideration.

**Delivery of Decisions**

**49.(1)** The ARB shall, 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 ARB from the tax administrator on request and payment of a fee of twenty-five dollars (\$25) for the first ten (10) pages and fifty cents (\$0.50) for each additional page.

(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 shall not be obscured or omitted.

**Delivery of Documents under this Part**

**50.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 5:00 P.M. local time on a business day is considered delivered at 9:00 A.M. on the next business day.

### **Appeals**

**51.(1)** An appeal lies from the ARB to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) shall be commenced within thirty (30) days of the delivery of the ARB's decision under subsection 49(1).

## **PART XI**

### **GENERAL PROVISIONS**

#### **Disclosure of Information**

**52.(1)** The tax administrator, the assessor, a member of the ARB, the secretary 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 ARB, 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 property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**53.** Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**54.** Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of Sekw'el'was, the tax administrator or the assessor to do something within the required time.

**Notices**

**55.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

**Interpretation**

**56.(1)** The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion 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.

**Force and Effect**

**57.** This Law comes into force and effect on the day after it is approved by the FNTC.



**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 SEKW'EL'WAS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 8 of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, 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 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 Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE III**

**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE : \_\_\_\_\_

TAKE NOTICE that, pursuant to section 9 of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, the assessor Sekw'el'was proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you shall make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_\_\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass  
an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Cayoose Creek Indian Band Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_

Name: \_\_\_\_\_  
[please print name]

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for Sekw’el’was and delivered to the Sekw’el’was Council.

The following person(s) is/are the holders of the interest in land: [*Name(s) & addresses*]

\_\_\_\_\_

\_\_\_\_\_

The interest in land is classified as: \_\_\_\_\_

The assessed value by classification of the interest in land is: \_\_\_\_\_

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Cayoose Creek Indian Band Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Cayoose Creek Indian Band Property Assessment Law, 2014*.

\_\_\_\_\_

Assessor for Sekw’el’was

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE VI**

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for Sekw'el'was  
805 Renfrew Avenue,  
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

\_\_\_\_\_  
*[description of the interest in land as described in the Assessment Notice]*

I am: \_\_\_\_ a holder of the interest in land  
\_\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

*(describe the reasons in support of the request in as much detail as possible)*

Address and telephone number at which applicant can be contacted:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for Sekw’el’was  
805 Renfrew Avenue  
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

\_\_\_\_\_

[description of the assessable property, including assessment roll number,  
as described in the Assessment Notice]

The grounds for the appeal are:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

\_\_\_\_\_

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

\_\_\_\_\_

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_\_\_ .

NOTE: A copy of the Assessment Notice or information contained in the Assessment Notice shall be enclosed with this Notice of Appeal.

**SCHEDULE VIII**

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for Sekw'el'was  
c/o Cayoose Creek Indian Band  
P.O. Box 484  
Lillooet, BC V0K 1V0

PURSUANT to the provisions of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: \_\_\_\_\_

\_\_\_\_\_

Date of Notice of Appeal: \_\_\_\_\_

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board for Sekw’el’was will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing \_\_\_\_ [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_

\_\_\_\_\_ (all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Sekw'el'was in respect of the assessment of [*describe interest in land*] \_\_\_\_\_

\_\_\_\_\_

The Assessment Review Board believes that you may have information [*OR documents*] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [*indicate the applicable provisions below*]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_

to give evidence concerning the assessment and to bring with you the following documents [*list documents*]:

\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A \$\_\_\_\_ [*insert fee*] witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [*list documents*]

\_\_\_\_\_

OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [*address*] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor shall certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for Sekw'el'was, hereby certify that this is the Sekw'el'was [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 *Cayoose Creek Indian Band Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**CAYOOSE CREEK INDIAN BAND  
PROPERTY TAXATION LAW, 2014**

[Effective September 17, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–4]
PART IV	Liability for Taxation .....	[ss. 5–7]
PART V	Exemptions from Taxation.....	[ss. 8–9]
PART VI	Grants and Tax Abatement .....	[ss. 10–11]
PART VII	Levy of Tax.....	[ss. 12–14]
PART VIII	Tax Roll and Tax Notice.....	[ss. 15–19]
PART IX	Payment Receipts and Tax Certificates .....	[ss. 20–21]
PART X	Penalties and Interest .....	[ss. 22–24]
PART XI	Revenues and Expenditures .....	[ss. 25–26]
PART XII	Collection and Enforcement.....	[ss. 27–30]
PART XIII	Seizure and Sale of Personal Property .....	[ss. 31–36]
PART XIV	Seizure and Assignment of Taxable Property .....	[ss. 37–45]
PART XV	Discontinuance of Services.....	[s. 46]
PART XVI	General Provisions .....	[ss. 47–53]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sekw’el’was Council deems it to be in the best interests of Sekw’el’was to make a law for such purposes; and

C. The Sekw’el’was 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 Sekw'el'was Council duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

**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;

“ARB” means the Assessment Review Board established under the Assessment Law;

“assessed value” has the meaning given to that term in the Assessment Law;

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

“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;

“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;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of Sekw’el’was within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;

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

“tax administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Sekw’el’was, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Parliament of Canada.

### **PART III ADMINISTRATION**

#### **Tax Administrator**

**3.(1)** The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall 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 administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Sekw'el'was.

(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 Sekw'el'was' local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Sekw'el'was to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV**

#### **LIABILITY FOR TAXATION**

##### **Application of Law**

5. This Law applies to all interests in land.

##### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Sekw'el'was, recoverable by Sekw'el'was in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Sekw'el'was for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

##### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Sekw'el'was 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 shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to Sekw'el'was;

(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 Sekw'el'was on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

#### Exemptions

**8.(1)** The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of Sekw'el'was;
- (b) subject to subsection (2), any interest in land held or occupied by Sekw'el'was;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a Sekw'el'was member or by Sekw'el'was, as the case may be, where that interest in land is actually occupied by someone other than a Sekw'el'was member or Sekw'el'was.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

#### Revitalization Tax Exemption

**9.(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 five (5) years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and
- (b) subject to subsection (5), 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) \$500,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) \$250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) \$125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement shall be finalized prior to October 31st in the year before the taxation exemption is to go into effect and shall:

(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 shall 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 shall end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of Sekw'el'was, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) The 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) A proponent for an exemption under this section further to the category of economic revitalization shall be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of Sekw'el'was, and is a holder of an interest in land used for business purposes.

(6) The Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator shall provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by the Council and the proponent taxpayer.

(8) 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 ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by the Council under subsection (8):

(a) the tax administrator shall, within 10 days, notify the holder of the cancellation and of the date on which it took effect or shall take effect;

(b) where terminated under paragraph (8)(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 or the date that the holder ceased to meet the subsection (5) criteria;

- (c) the tax administrator shall 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 or ceased to meet the subsection (5) criteria;
- (d) the holder is liable and shall, within thirty (30) days, pay Sekw'el'was 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).

(10) 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.

(11) In this section “holder” means a person holding an interest in land that is subject to a revitalization agreement which has gone into effect.

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

**10.** Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

#### Annual Grants

**11.(1)** The Council may provide for a grant to a holder:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and
- (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 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) shall 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) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) For clarity, taxpayers may apply for a grant under paragraph (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, provided that a penalty and interest will be levied on unpaid taxes after July 2 in accordance with sections 22 and 23.

(4) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder’s property was subject to taxation by a local government.

(5) The Council shall in each taxation year determine all grants that shall be given under this Part and shall authorize those grants in an expenditure law.

## **PART VII LEVY OF TAX**

### **Tax Levy**

**12.(1)** On or before May 28 in each taxation year, the Council shall 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 shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Special Levy**

**13.** If Sekw'el'was is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

### **Tax Payments**

**14.(1)** Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be paid at the office of Sekw'el'was during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order shall be made payable to the Cayoose Creek Indian Band.

## **PART VIII TAX ROLL AND TAX NOTICE**

### **Tax Roll**

**15.(1)** On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

#### **Annual Tax Notices**

**16.(1)** On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

#### **Amendments to Tax Roll and Tax Notices**

**17.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

#### **Subdivision**

**18.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
- (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall 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 property, and that person shall 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 shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land 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 shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

## **PART X**

### **PENALTIES AND INTEREST**

#### **Penalty**

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall 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**

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

#### **Application of Payments**

24. Payments for taxes shall 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**

25.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Sekw'el'was.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law.

### **Reserve Funds**

**26.(1)** Reserve funds established by the Council shall

- (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 shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that Sekw'el'was 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 Sekw'el'was, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of Sekw'el'was' local revenue account, and
- (ii) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Sekw'el'was,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall 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 shall 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 6(2) is a debt recoverable by Sekw'el'was in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request and receive authorization from the Council by resolution.

### **Tax Arrears Certificate**

**28.(1)** Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator shall 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 shall 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 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 shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall 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**

**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 shall 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)** Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

##### **Notice of Seizure and Sale**

**32.(1)** Before proceeding under subsection 31(1), the tax administrator shall 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 shall deliver to the debtor a receipt for the personal property seized.

##### **Notice of Sale of Seized Personal Property**

**33.(1)** The tax administrator shall 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 shall not occur until at least sixty (60) days after the personal property was seized.

##### **Conduct of Sale**

**34.(1)** A sale of personal property shall 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 shall 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 shall 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 shall 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 shall be paid to any holders of registered security interests in the property and to Sekw'el'was in order of their priority under the laws applicable in the Province, and any remaining proceeds shall 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 shall 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)** 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 shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, 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 shall 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 shall 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 shall 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 shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Sekw'el'was is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

**Notice to Minister**

**40.** The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

### Subsisting Rights

**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 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

**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 Sekw'el'was 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, Sekw'el'was shall, without delay, repay to that bidder the amount of the bid; and
  - (b) the tax administrator shall notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property shall 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, Sekw'el'was shall 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 shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall 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 interest in land.

(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 shall be paid

(a) first, to Sekw'el'was, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

#### **Resale by Sekw'el'was**

**45.(1)** If the right to assignment of taxable property is purchased by Sekw'el'was 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**

##### **Discontinuance of Services**

**46.(1)** Subject to this section, Sekw'el'was 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 Sekw'el'was 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 shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Sekw'el'was shall 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 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 ARB, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall 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, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

**49.** 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 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 Sekw'el'was, the 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 Sekw'el'was, 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 Sekw'el'was shall 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 shall 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 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.

**Force and Effect**

53. This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 5th day of August, 2014, at Cayoose Creek, in the Province of British Columbia.

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

signed \_\_\_\_\_ Michelle Edwards  
Chief Michelle Edwards

signed \_\_\_\_\_ Steve Frank  
Councillor Steve Frank

\_\_\_\_\_  
Councillor Shirley La Rochelle

signed \_\_\_\_\_ Perry Redan  
Councillor Perry Redan

**SCHEDULE I**  
REQUEST FOR INFORMATION  
BY TAX ADMINISTRATOR FOR SEKW'EL'WAS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 19 of the *Cayoose Creek Indian Band Property Taxation Law, 2014*, 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 Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Cayoose Creek Indian Band Property Taxation Law, 2014*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20\_\_ . Payments for unpaid taxes, penalties and interest are past due and will be paid immediately.

Payments will be made at the offices of Sekw’el’was, located at 810 Hwy 99 South, Lillooet, BC V0K 1V0 during normal business hours. Payment will be by cheque, money order or cash.

Taxes that are not paid by July 2, 20\_\_ shall incur penalties and interest in accordance with the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

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 Sekw’el’was

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                |
|--|----------------|
| 1. For preparation of a notice   | \$100          |
| 2. For service of notice on each person or place by Sekw'el'was  | \$200          |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service  | actual cost    |
| 4. For advertising in newspaper  | actual cost    |
| 5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule | \$50/person/hr |
| 6. Actual costs incurred by Sekw'el'was for the seizure, storage and sale of personal property will be charged based on receipts.          |                |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Cayoose Creek Indian Band Property Taxation Law, 2014*, 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 Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Cayoose Creek Indian Band Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments will be made at the offices of Sekw'el'was, located at 810 Hwy 99 South, Lillooet, BC V0K 1V0 during normal business hours. Payment will be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**  
**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31 of the *Cayoose Creek Indian Band Property Taxation Law, 2014*, 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 Sekw'el'was

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 Sekw'el'was will take place on \_\_\_\_\_, 20\_\_ at \_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section 31 of the *Cayoose Creek Indian Band Property Taxation Law, 2014*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property will be paid to any holders of registered security interests in the property and to Sekw'el'was in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds will be paid to the debtor.

---

Tax Administrator for Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 37 of the *Cayoose Creek Indian Band Property Taxation Law, 2014*, 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 Sekw’el’was Council, a copy of which may be obtained from the tax administrator.
2. The tax administrator shall
  - (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 shall 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 shall 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 shall 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 shall be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Sekw’el’was shall 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 Sekw’el’was 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, Sekw’el’was shall, 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 shall 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, Sekw'el'was shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Sekw'el'was Council shall, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator shall 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 Sekw'el'was, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to Sekw'el'was, 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 *Cayoose Creek Indian Band Property Taxation Law, 2014*.

---

Tax Administrator for Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Sekw’el’was.

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 Sekw’el’was Council 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, Sekw’el’was 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 Sekw’el’was 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, Sekw’el’was 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, Sekw’el’was will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Sekw'el'was Council will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to Sekw'el'was, 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 *Cayoose Creek Indian Band Property Taxation Law, 2014*.

---

Tax Administrator for Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

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 Sekw'el'was

Dated: \_\_\_\_\_, 20\_\_ .

**CHAWATHIL FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2014, at Hope, in the Province of British Columbia.

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

signed \_\_\_\_\_ Ruth Peters  
Chief Ruth E. Peters

signed \_\_\_\_\_ Rose Peters  
Councilor Rose E. Peters

signed \_\_\_\_\_ Norman Florence  
Vice Chief Norman Florence

signed \_\_\_\_\_ Monica Florence  
Councilor Monica Florence

signed \_\_\_\_\_ Bobbie E. Peters  
Councilor Bobbie E. Peters

\_\_\_\_\_  
Councilor Deanna L. John

\_\_\_\_\_  
Councilor Jeanie Kay Moreno

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 513,087.82
<b>TOTAL REVENUES</b>	<b>\$ 513,087.82</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 86,076.66
b. General Administrative	\$ 51,703.18
c. Other General Government	\$ 17,753.70
2. Protection Services	
a. Other Protective Services	\$ 16,246.28
3. Transportation	
a. Roads and Streets	\$ 5,000.00
b. Parking	\$ 8,000.00
4. Recreation and Cultural Services	
a. Recreation	\$ 25,000.00
b. Culture	\$ 11,000.00
c. Playgrounds	\$ 15,000.00
5. Community Development	
a. Telalemtset Kitchen Upgrade	\$ 40,000.00
b. Land Rehabilitation and Beautification	\$ 2,000.00
c. Community Building	\$ 110,000.00
d. Education Building	\$ 35,000.00
6. Environment Health Services	
a. Other Student Bursary & Tuition	\$ 9,000.00
7. Other Services	
a. Health	\$ 30,000.00
8. Contingency	\$ 51,308.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 513,087.82</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

**CHAWATHIL FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

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

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2014*.
2. In this Law:

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

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

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

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2014, at Hope, in the Province of British Columbia.

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

signed \_\_\_\_\_ Ruth Peters

Chief Ruth E. Peters

\_\_\_\_\_  
Councilor Rose E. Peters

signed \_\_\_\_\_ Norman Florence

Vice Chief Norman Florence

signed \_\_\_\_\_ Monica Florence

Councilor Monica Florence

signed \_\_\_\_\_ Bobbie E. Peters

Councilor Bobbie E. Peters

\_\_\_\_\_  
Councilor Deanna L. John

signed \_\_\_\_\_ Jeanie Kay Moreno

Councilor Jeanie Kay Moreno

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER 1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 2 - Utilities	59.487100
Class 6 - Business and Other	26.079200
Class 10 - CPR Railway right-of-way	37.613905

**CHEAM FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

B. The Council of the First Nation made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Cheam First Nation Property Assessment By-law (2004)*;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cheam First Nation Property Taxation By-law, (2004)*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 12.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of July, 2014, at Rosedale, in the Province of British Columbia.

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

signed \_\_\_\_\_ Sidney Douglas  
Chief: Sidney Douglas

signed \_\_\_\_\_ Ernest Crey  
Councillor: Ernest Crey

signed \_\_\_\_\_ Eric Alex  
Councillor: Eric Alex

signed \_\_\_\_\_ Darwin Douglas  
Councillor: Darwin Douglas

signed \_\_\_\_\_ Chad Douglas  
Councillor: Chad Douglas

\_\_\_\_\_  
Councillor: June Quipp

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property	\$260,777.70
<b>TOTAL REVENUES</b>	<b>\$260,777.70</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$10,000.00
b. General Administrative	\$11,020.00
c. Other General Government	\$12,149.13
2. Protection Services	
a. Policing	\$30,000.00
b. Firefighting	\$15,000.00
c. Regulatory Measures	\$5,000.00
d. Emergency Measure	\$4,000.00
e. Animal/Pest Control	\$1,000.00
3. Transportation	
a. Roads and Streets	\$15,000.00
b. Snow and Ice Removal	\$5,000.00
c. Other Transportation	\$10,000.00
4. Recreation and Cultural Services	
a. Recreation	\$12,000.00
b. Culture	\$11,909.56
c. Community Centre	\$14,000.00
d. Local Playgrounds and Parks (Youth)	\$15,000.00
e. Heritage & Protection - Pilalt	\$6,000.00
5. Community Development	
a. Planning and Zoning	\$3,000.00
b. Community Planning	\$5,000.00
c. Housing	\$7,000.00
d. Public Health	\$40,000.00
6. Environment Health Services	
a. Sewage Collection and Disposal	\$2,500.00
b. Garbage Waste Collection and Disposal	\$5,000.00

7. Other Services	
a. Education	\$10,000.00
8. Contingency Amounts	
a. Contingency Amounts	\$2,500.00
9. Transfers into reserve	
a. Multiplex Building	\$8,699.01
10. Repayment of moneys borrowed from reserve funds	
<b>TOTAL EXPENDITURES</b>	<b>\$260,777.70</b>
<b>BALANCE</b>	<b>\$0</b>

Note: This Budget includes one attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

Beginning balance as of April 1, 2014:	\$8,699.01
Transfers out	
i. to local revenue account:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$8,699.01
Moneys repaid	\$0
Ending balance as of March 31, 2015:	\$17,398.02

**CHEAM FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

B. The council of the First Nation has made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

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

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

1. This Law may be cited as the *Cheam First Nation Annual Rates Law, 2014*.

2. In this Law:

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

“Assessment Law” means the *Cheam First Nation Property Assessment By-law (2004)*;

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

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cheam First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of June, 2014, at Rosedale, in the Province of British Columbia.

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

signed \_\_\_\_\_ Sidney Douglas  
Chief: Sidney Douglas

signed \_\_\_\_\_ Ernest Crey  
Councillor: Ernest Crey

signed \_\_\_\_\_ Eric Alex  
Councillor: Eric Alex

signed \_\_\_\_\_ Darwin Douglas  
Councillor: Darwin Douglas

signed \_\_\_\_\_ Chad Douglas  
Councillor: Chad Douglas

signed \_\_\_\_\_ June Quipp  
Councillor: June Quipp

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	-	-
Class 2 - Utilities	55.29213	56.9223
Class 4 - Major Industry	-	-
Class 5 - Light Industry	-	-
Class 6 - Business and Other	17.06676	17.47534
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	-	-
Class 9 - Farm	29.25634	30.15213

**COLDWATER INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2013**

[Effective December 12, 2013]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

“annual budget” means 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;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

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

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013 and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of Dec, 2013, at Coldwater IR#1, in the Province of British Columbia.

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

signed Harold Aljam  
Chief Harold Aljam

Councillor Carolyn Charters

signed Krisalena Antoine  
Councillor Krisalena Antoine

signed Annie Rose Major  
Councillor Annie Major

signed Bernice Garcia  
Councillor Bernice Garcia

signed Mike Smithers  
Councillor Mike Smithers

Councillor Dennis Saddleman

signed Lee Spahan  
Councillor Lee Spahan

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 136,159
2. Other Revenues	
i. Business License Fees	\$25
ii. Lease Income	\$5940
<b>TOTAL REVENUES</b>	<b>\$142,124</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$1,600
b. General Administrative	\$40,467
c. Tax Appeals	\$5,000
d. Other General Government	
2. Protection Services	
a. Policing	
b. Fire Protection	\$5,000
c. Regulatory Measures	
d. Animal / Pest Control	\$2,500
3. Transportation	
a. Roads and Streets	\$5,000
b. Snow and Ice Removal	\$5,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$10,000
b. Culture	\$5,000
c. Other Recreation and Culture	\$3,000
5. Community Development	
a. Education	\$1,500
b. Housing	\$4,500
c. Planning and Zoning	
d. Community Planning	\$2,500
e. Economic Development Program	
f. Heritage Protection	

g. Agricultural Development	\$2,500
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$9,000
c. Garbage Waste Collection and Disposal	\$15,000
d. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	\$2,000
b. Social Programs and Assistance	\$1,750
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	
ii.	
iii.	
11. Contingency Amounts	\$10,807
12. Transfers into reserve funds	
a. CIB Capital Reserve Fund	\$10,000
b. CIB Income Stabilization Fund	\$0

13. Repayment of moneys borrowed from reserve funds

a.

b.

**TOTAL EXPENDITURES**

**\$142,124**

**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, 2013:	\$167,043.90
--	--------------

## Transfers out

i. to local revenue account:	\$
------------------------------	----

ii. to _____ reserve fund:	\$
----------------------------	----

Moneys borrowed	\$
-----------------	----

## Transfers in

i. from local revenue account:	\$10,000
--------------------------------	----------

ii. from CIB Income Stabilization Fund:	\$313,560.30
---	--------------

Moneys repaid	\$
---------------	----

Ending balance as of March 31, 2014	\$490,604.20
-------------------------------------	--------------

## 2. CIB Income Stabilization Fund

Beginning balance as of April 1, 2013:	\$381,560.30
--	--------------

## Transfers out

i. to local revenue account:	\$
------------------------------	----

ii. to CIB Capital Reserve Fund:	\$313,560.30
----------------------------------	--------------

Moneys borrowed	\$
-----------------	----

## Transfers in

i. from local revenue account:	\$
--------------------------------	----

ii. from _____ reserve fund:	\$
------------------------------	----

Moneys repaid	\$
---------------	----

Ending balance as of March 31, 2014	\$68,000
-------------------------------------	----------

**COLDWATER INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

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 Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2014*.

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;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

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

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

11.(1) The Schedule attached to this Law forms part of, and is integral to 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 June, 2014, at Coldwater IR#1, in the Province of British Columbia.

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

signed \_\_\_\_\_ Lee Spahan  
Chief Lee Spahan

signed \_\_\_\_\_ Carol Smith  
Councillor Carol Smith

signed \_\_\_\_\_ Annie Major  
Councillor Annie Major

signed \_\_\_\_\_ Laura Antoine  
Councillor Laura Antoine

signed \_\_\_\_\_ Jessie Voght  
Councillor Jessie Voght

signed \_\_\_\_\_ Shelly Oppenheim-Lacerte  
Councillor Shelly Oppenheim-Lacerte

\_\_\_\_\_  
Councillor Sharon Collins

signed \_\_\_\_\_ Mike Smithers  
Councillor Mike Smithers

signed \_\_\_\_\_ Harry Spahan  
Councillor Harry Spahan

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$156, 795
2. Other Revenues	
i. Accumulated Surpluses 2013/2014	\$33,374
ii.	

**TOTAL REVENUES** **\$190,169**

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$1,600
b. General Administrative	\$46,433
c. Tax Appeals	\$3,000
d. Other General Government	\$2050
2. Protection Services	
a. Policing	
b. Fire Protection	\$6,000
c. Regulatory Measures	
d. Animal / Pest Control	\$2,500
3. Transportation	
a. Roads and Streets	\$6,000
b. Snow and Ice Removal	\$6,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$10,000
b. Culture	\$5,000
c. Other Recreation and Culture	\$3,000
5. Community Development	
a. Education	\$4,000
b. Housing	\$5,000
c. Planning and Zoning	
d. Community Planning	\$3000
e. Economic Development Program	

f.	Heritage Protection	
g.	Agricultural Development	\$3,000
h.	Urban Renewal	
i.	Beautification	\$2,000
j.	Land Rehabilitation	
k.	Other Regional Planning and Development	\$33,374
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	\$9,000
c.	Garbage Waste Collection and Disposal	\$15,000
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	\$5,000
b.	Social Programs and Assistance	\$5,000
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
10.	Grants:	
a.	Home owner grant equivalents:	
b.	Other grants:	
i.		
ii.		
iii.		
11.	Contingency Amounts	\$4,212
12.	Transfers into reserve funds	
a.	CIB Capital Reserve Fund	\$10,000
b.	CIB Income Stabilization Fund	\$0

13. Repayment of moneys borrowed from reserve funds

a.

b.

**TOTAL EXPENDITURES**

**\$190,169**

**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, 2014:	\$490,604.20
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$10,000
ii. from CIB Income Stabilization Fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2015	\$500,604.20
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2014:	\$68,000
Transfers out	
i. to local revenue account:	\$
ii. to CIB Capital Reserve Fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2015	\$68,000

**COLDWATER INDIAN BAND  
ANNUAL RATES LAW, 2013**

[Effective December 12, 2013]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2013*.

2. In this Law:

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

“Assessment Law” means the *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” means property in a reserve that is subject to taxation under a property 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 2012 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

9. The Schedule attached to this Law forms part of, and is integral to 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 2nd day of Dec, 2013, at Coldwater IR#1, in the Province of British Columbia.

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

signed Harold Aljam  
Chief Harold Aljam

\_\_\_\_\_  
Councillor Carolyn Charters

signed Krisalena Antoine  
Councillor Krisalena Antoine

signed Annie Rose Major  
Councillor Annie Major

signed Bernice Garcia  
Councillor Bernice Garcia

signed Mike Smithers  
Councillor Mike Smithers

\_\_\_\_\_  
Councillor Dennis Saddleman

signed Lee Spahan  
Councillor Lee Spahan

**SCHEDULE**

## TAX RATES, 2013

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	7.5831
Class 2 – Utilities	34.4450
Class 3 – Supportive Housing	3.4729
Class 4 – Major Industry	27.6065
Class 5 – Light Industry	23.7229
Class 6 – Business and Other	20.6183
Class 7 – Managed Forest Land	14.4585
Class 8 – Recreational Property/Non-Profit Organization	9.0170
Class 9 – Farm	13.0554

**COLDWATER INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

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 Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

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

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

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2014*.
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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

9. The Schedule attached to this Law forms part of, and is integral to 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 25th day of June, 2014, at Coldwater IR#1, in the Province of British Columbia.

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

signed \_\_\_\_\_ Lee Spahan  
Chief Lee Spahan

signed \_\_\_\_\_ Carol Smith  
Councillor Carol Smith

signed \_\_\_\_\_ Annie Major  
Councillor Annie Major

signed \_\_\_\_\_ Laura Antoine  
Councillor Laura Antoine

signed \_\_\_\_\_ Jessie Voght  
Councillor Jessie Voght

signed \_\_\_\_\_ Shelly Oppenheim-Lacerte  
Councillor Shelly Oppenheim-Lacerte

\_\_\_\_\_  
Councillor Sharon Collins

signed \_\_\_\_\_ Mike Smithers  
Councillor Mike Smithers

signed \_\_\_\_\_ Harry Spahan  
Councillor Harry Spahan

**SCHEDULE**  
TAX RATES, 2014

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	8.2744
Class 2 - Utilities	37.8245
Class 3 - Supportive Housing	3.7621
Class 4 - Major Industry	30.4165
Class 5 - Light Industry	25.8826
Class 6 - Business and Other	22.5194
Class 7 – Managed Forest Land	15.9850
Class 8 - Recreational Property/Non-Profit Organization	9.8277
Class 9 - Farm	14.2024

**COLDWATER INDIAN BAND  
ANNUAL RATES LAW AMENDMENT LAW, 2013**

[Effective December 20, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the “Act”), the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Coldwater Indian Band has made the *Coldwater Indian Band Annual Rates Law, 2013*;

C. The Council of the Coldwater Indian Band wishes to amend the *Coldwater Indian Band Annual Rates Law, 2013* to correct an error in that law.

NOW THEREFORE the Council of the Coldwater Indian Band, at a duly convened meeting, enacts as follows:

**Citation**

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law Amendment Law, 2013*.

**Amendment to section 3**

2. The *Coldwater Indian Band Annual Rates Law, 2013* is hereby amended by deleting the reference to “2012” and inserting “2013” in its place.

**Force and Effect**

3. This Law comes into force and effect 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 December, 2013, at Coldwater IR #1, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Harold Aljam

signed \_\_\_\_\_  
Krisalena Antoine  
Councillor Krisalena Antoine

\_\_\_\_\_  
Councillor Bernice Garcia

signed \_\_\_\_\_  
Dennis Saddleman  
Councillor Dennis Saddleman

\_\_\_\_\_  
Councillor Carolyn Charters

signed \_\_\_\_\_  
Annie Rose Major  
Councillor Annie Major

signed \_\_\_\_\_  
Mike Smithers  
Councillor Mike Smithers

**COWICHAN TRIBES FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except that the amount in section 1(a) is reduced to \$662,809.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, 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.

signed William C. Seymour  
Chief William C. Seymour

\_\_\_\_\_  
Councillor C. Arvid Charlie

signed Andrew Canute  
Councillor Andrew Canute

signed Diane Daniels  
Councillor Diane Daniels

signed Charles Seymour  
Councillor Charles Seymour

\_\_\_\_\_  
Councillor Dora Wilson

signed Garrett Elliott  
Councillor Garrett Elliott

signed Stephanie Charlie  
Councillor Stephanie Charlie

signed \_\_\_\_\_ Debra Toporowski  
Councillor Debra Toporowski

\_\_\_\_\_  
Councillor Matthew Louie

\_\_\_\_\_  
Councillor Albie Joseph Charlie

signed \_\_\_\_\_ Cindy Daniels  
Councillor Cindy Daniels

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,339,069
b. Interest	\$ 708
2. Other Revenues:	
i. Business Licencing	\$ 8,640
ii. BC Hydro (Grant in Lieu of Taxes)	\$ 20,100
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 250,000
<b>TOTAL REVENUES</b>	<b>\$2,618,517</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 912,809
2. Protection Services	
a. Policing	\$ 11,878
b. Firefighting	\$ 750
c. Regulatory Measures	\$ 58,412
3. Transportation	
a. Roads and Streets	\$ 218,275
b. Snow and Ice Removal	\$ 35,000
c. Other Transportation	\$ 11,000
4. Recreation and Cultural Services	
a. Recreation	\$ 212,822
b. Culture	\$ 24,525
5. Community Development	
a. Planning and Zoning	\$ 39,538
c. Community Planning	\$ 56,120
6. Environment Health Services	
a. Water Purification and Supply	\$ 225,503
b. Sewage Collection and Disposal	\$ 168,000
c. Garbage Waste Collection and Disposal	\$ 118,451
d. Recycling	\$ 106,912
e. Other Environmental Services	\$ 20,000

7. Other Services	
a. Health	\$ 125,557
b. Social Programs and Assistance	\$ 54,207
8. Contingency Amounts	\$ 218,758
<b>TOTAL EXPENDITURES</b>	<b>\$2,618,517</b>
<b>BALANCE</b>	<b>\$ 0</b>

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 North Cowichan <i>(service provider)</i>	Fire Protection (Maple Bay Petro) <i>(service provided)</i>	\$ 750
--	--	--------

Note: This Budget includes the attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

1. Building Expansion Reserve Fund	
Beginning balance as of April 1, 2014:	\$ 462,391
Transfers out	
i. to local revenue account:	\$ 0
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
Ending balance as of March 31, 2015:	\$ 462,391

**COWICHAN TRIBES FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Rates Law, 2014*.

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, 2013*;

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

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, 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.

signed \_\_\_\_\_  
William C. Seymour  
Chief William C. Seymour

\_\_\_\_\_  
Councillor C. Arvid Charlie

signed \_\_\_\_\_  
Andrew Canute  
Councillor Andrew Canute

signed \_\_\_\_\_  
Diane Daniels  
Councillor Diane Daniels

signed \_\_\_\_\_  
Charles Seymour  
Councillor Charles Seymour

\_\_\_\_\_  
Councillor Dora Wilson

signed \_\_\_\_\_  
Garrett Elliott  
Councillor Garrett Elliott

signed \_\_\_\_\_  
Stephanie Charlie  
Councillor Stephanie Charlie

signed \_\_\_\_\_  
Debra Toporowski  
Councillor Debra Toporowski

\_\_\_\_\_  
Councillor Albie Joseph Charlie

\_\_\_\_\_  
Councillor Matthew Louie

signed \_\_\_\_\_  
Cindy Daniels  
Councillor Cindy Daniels

**SCHEDULE**  
TAX RATES, 2014

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	8.2744
Class 2 - Utilities	37.8245
Class 3 - Supportive Housing	3.7621
Class 4 - Major Industry	30.4165
Class 5 - Light Industry	25.8826
Class 6 - Business and Other	22.5194
Class 7 – Managed Forest Land	15.9850
Class 8 - Recreational Property/Non-Profit Organization	9.8277
Class 9 - Farm	14.2024

**COWICHAN TRIBES  
FINANCIAL ADMINISTRATION LAW, 2013**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application.....	[ss. 2–7]
PART III - Administration.....	[ss. 8–84]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–24]
PART IV – Financial Management .....	[ss. 25–84]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 25–32]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 33–34]
<i>Division 3 - Expenditures</i> .....	[ss. 35–42]
<i>Division 4 - General Matters</i> .....	[ss. 43–50]
<i>Division 5 - Borrowing</i> .....	[ss. 51–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–68]
<i>Division 7 - Financial Reporting</i> .....	[ss. 69–78]
<i>Division 8 - Information and Information and Technology</i> .....	[ss. 79–84]
PART V - Capital Projects .....	[ss. 85–93]
PART VI - Board Standards .....	[ss. 94–95]
PART VII - Land Management .....	[ss. 96–97]
PART VIII - Miscellaneous.....	[ss. 98–105]

WHEREAS:

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

B. The Council of the Cowichan Tribes considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. Nothing in this Law affects Canada’s fiduciary responsibility in respect of moneys held or administered by the Government of Canada for the benefit of Cowichan Tribes;

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

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Cowichan Tribes Financial Administration Law, 2013*.

---

\* The “Coming into Force” section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on December 19, 2013.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

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

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 74;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

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

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

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

“emergency” means an unforeseen situation requiring immediate attention due to an imminent risk to:

(a) the health or safety of a resident, a First Nation member or First Nation employee, or

(b) the security or safety of First Nation assets;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

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

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 25;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 26;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the First Nation” means the Chief, the chairperson of the Finance and Audit Committee or any other officer of the First Nation who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “resident” means an individual whose primary residence is on the First Nation’s lands;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 72(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

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

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.(1)** In this Law, the following rules of interpretation apply:

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

- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

#### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

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

#### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

#### **Conflict of Laws**

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

#### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

**PART III**  
**ADMINISTRATION**

*Division 1 – Council*

**Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, chairperson and vice-chairperson of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation;
- (d) the approval of borrowing of the First Nation.

**Council Policies, Procedures and Directions**

9.(1) Subject to subsection (3), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

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

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

**Reporting of Remuneration, Expenses and Contracts**

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

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager;
- (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

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

- (a) in common by all members of the First Nation,

- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions, or
- (c) from a trust arrangement according to the terms of the trust.

***Division 2 – Finance and Audit Committee***

**Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:

- (i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all First Nation members;
- (iv) payments or benefits paid under a program or service where such payments are universally accessible to First Nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

**Committee Established**

**12.(1)** The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner, or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
- (b) each member of the Finance and Audit Committee to sign annually a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one (1) occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (6) If the Committee consists of
  - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
  - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than two (2) complete fiscal years.
- (8) A Committee member may be removed from office by the Council if
  - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or,
  - (b) the chair of the Committee recommends removal.
- (9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chairperson and Vice-Chairperson**

- 13.(1) The Council must appoint a chairperson and a vice-chairperson of the Committee.
- (2) The chairperson of the Committee must be a councillor.

#### **Committee Procedures**

- 14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Unless 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 chairperson of the Committee may cast a second tie breaking vote.
- (4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.
- (5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if
  - (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer, or
  - (b) it is a meeting with the auditor.
- (6) The Committee must meet
  - (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee, and
  - (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) review, and recommend to the Council for approval, draft annual budgets and multi-year financial plans for the First Nation;
- (b) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variances; and
- (c) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit Responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review, and make recommendations to the Council on, the planning, conduct and results of audit activities;
- (d) review, and make recommendations to the Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review, and make recommendations to the Council, on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review, and make recommendations to the Council on, the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may, by resolution, assign to the Committee or another committee of the Council other activities in respect of the financial administration of the First Nation.

### ***Division 3 – Officers and Employees***

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

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

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

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

- (a) to an officer or employee of the First Nation, and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

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

### **Senior Financial Officer**

19.(1) The senior manager must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 70, the quarterly financial statements required in section 71 and the draft annual financial statements required in section 72;
- (e) to prepare the financial components of reports to the Council;
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a) including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

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

#### ***Division 4 – Conduct Expectations***

##### **Conflict of Interest Provisions**

**22.** The Council must establish and maintain policies and procedures respecting, the avoidance and mitigation of conflicts of interest including the following:

- (a) defining the private interests of councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;
- (b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;
- (c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;
- (d) prohibiting any person referred to in paragraph (a) 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**

**23.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards,
- (b) act honestly, in good faith and in the best interests of the First Nation,
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances,
- (d) avoid conflicts of interest and comply with the requirements of any policies and procedures established by Council from time to time under section 22, and
- (e) disclose as soon as practicable any circumstances which could result in a conflict of interest, and sign a declaration annually, in a form established by Council from time to time, disclosing relevant information respecting their private interests which could result in a conflict of interest.

(2) If a court of competent jurisdiction or the First Nation has determined, after a thorough and diligent investigation, that a councillor has contravened this Law, then

- (a) the councillor must be removed from the Finance and Audit Committee, if applicable;
- (b) the First Nation may use any legal means available to it to remedy the situation; and
- (c) the Council must communicate the determination to the membership as soon as practicable after the contravention was determined.

**Conduct of Officers, Employees, Contractors, Etc**

24.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation,
- (b) a person acting under the delegated authority of the Council or the First Nation, or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

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

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies, procedures and directions of the Council, including policies and procedures established under section 22,
- (c) avoid conflicts of interest, and
- (d) disclose as soon as practicable any circumstances that could result in a conflict of interest.

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

- (a) the terms of employment or appointment of every officer or employee of the First Nation,
- (b) the terms of every contract of a contractor of the First Nation,
- (c) the terms of appointment of every member of a committee who is not a councillor, and
- (d) the terms of appointment of every agent of the First Nation.

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

- (a) an officer or employee may be disciplined including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

**PART IV****FINANCIAL MANAGEMENT*****Division 1 – Financial Plans and Annual Budgets*****Fiscal Year**

25. The fiscal year of the First Nation is April 1 to March 31 of the following year.

**Multi-year Financial Plan**

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

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years,
- (b) is based on the projections of revenues, expenditures and transfers between accounts,
- (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing,
- (d) in respect of projected expenditures, sets out separate amounts for payments including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes,

- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account,
- (f) shows all categories of restricted cash, and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

27.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing,
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes, and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.

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

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

28.(1) On or before March 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before March 25 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval, and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

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

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

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

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

### **Additional Requirements for Budget Deficits**

29. If a draft annual budget contains a proposed deficit, the Council must ensure that

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

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

30. The annual budget of the First Nation must not be changed without the approval of the Council.

### **Local Revenue Account Budget Requirements**

31. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for First Nation Member Information or Involvement**

32. The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account,
- (b) the multi-year financial plan, and
- (c) budget deficits or extraordinary expenditures.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

33.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation,
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

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

- (a) a general account for money from any sources other than those described in paragraphs (b) and (c); and
- (b) a local revenue account for money from local revenues; and
- (c) a trust account if the First Nation has money held in trust.
- (d) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

34.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 33, and
- (b) must not authorize payment of money from an account described in section 33 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 – Expenditures***

#### **Prohibited Expenditures**

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

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

### **Prohibited Agreements**

**36.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

### **No Expenditure without Appropriation**

**37.(1)** Subject to subsection 38(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

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

### **Emergency Expenditures**

**38.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

### **Appropriations**

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

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

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

### **Payments after Fiscal Year End**

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

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

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

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

### **Requisitions for Payment**

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

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

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

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

(5) A requisition may apply to one (1) or more expenditures chargeable against one (1) or more appropriations.

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

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

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

(7) The authorized officer for the trust must authorize payment out of, or sign a requisition for payment from, a trust account.

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

(9) Subject to subsection (8), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

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

### **Form of Payment**

42. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by authorized signing officers.

### ***Division 4 – General Matters***

#### **Advances**

43.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

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

#### **Holdbacks**

44. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

#### **Deposit Money**

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

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

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

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

#### **Interest**

46.(1) All interest earned on the accounts described in subsections 33(2) and 33(3)(d), other than a trust account or local revenue account, must be deposited in the general account unless the program or resolution under which the account was established requires interest to be retained in that account.

(2) All interest earned on

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

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

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

#### **Refunds**

47. Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

#### **Write Off of Debts**

48. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

#### **Extinguishment of Debts**

49. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

#### **Year End Surplus**

50.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in section 33, or may be retained in another account described in subsection 33(3)(d) if required by the program or resolution under which the account was established.

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

### ***Division 5 – Borrowing***

#### **Limitations on Borrowing**

51.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council, or

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

#### **Borrowing for Ordinary Operations**

52.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

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

**Financial Agreements**

53.(1) The First Nation may enter into agreements with financial institutions and related services agreements in the name of the First Nation for the purpose of efficient management of the First Nation's financial assets.

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

**Borrowing for Authorized Expenditures**

54.(1) If the general account described in section 33 is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

**Borrowing Member Requirements**

55.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation may only secure long-term financing secured by property tax revenues from the First Nations Finance Authority as permitted under its local revenue law and the Act.

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

(4) 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 Capital Projects**

56.(1) Subject to this Law, the First Nation may enter into financing agreements for Council-approved capital projects in an amount not exceeding a maximum amount specified by the Council.

(2) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

**Borrowing for Repayment of Debts**

57. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 54(1).

**Use of Borrowed Money**

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

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 64(1) until required for that purpose.

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

**Execution of Security Documents**

59.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

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

### ***Division 6 - Risk Management***

#### **Operational Controls**

**60.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

#### **Limitation on Business Activity**

**61.(1)** Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor,
- (b) acquire an interest in a partnership as a general partner, or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance, or
- (b) derives income from the granting of a lease or license of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation, or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

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

#### **Guarantees and Indemnities**

**62.(1)** The First Nation must not give a guarantee unless the Council has considered the risks associated with giving the guarantee and has assessed the ability of the First Nation to honour the guarantee should it be required to do so.

(2) The First Nation must not give an indemnity unless it is

- (a) authorized under section 102,
- (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.

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

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

#### **Authority to Invest**

**63.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council, or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Approved Investments**

**64.**(1) Money in an account described in section 33 that is not immediately required for expenditures may be invested by the First Nation in one (1) or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees;
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 33, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder,
- (b) a trust in which the First Nation is a beneficiary, or
- (c) a limited partnership or joint venture in which the First Nation is a partner.

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

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in Entities in which the First Nation has an Interest**

**65.**(1) The First Nation may make a loan to an entity in which the First Nation has an interest only if the loan is approved by the Council and meets the requirements of this section.

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

(3) Any loan made to an entity in which the First Nation has an interest must be set out in an annual report prepared pursuant to section 78 which must include details about the amount loaned, the purpose of the loan, the name of the entity receiving the loan and repayment of principal and interest on the loan.

(4) Any loan made pursuant to this section must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Administration of Investments and Loans**

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

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

#### **Risk Assessment and Management**

67.(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**

68.(1) The Council must ensure that insurance coverage that is appropriate and commensurate with the risks identified in section 67 and any other risks associated with any assets, property or resources under the care or control of the First Nation is procured and maintained in force.

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

### ***Division 7 – Financial Reporting***

#### **GAAP**

69. All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

70.(1) At the end of each month the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than fifteen (15) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

71.(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 thirty (30) days after the end of the quarter of the fiscal year for which they were prepared.

- (3) The quarterly financial statements in subsection (1) must be
  - (a) reviewed by the Finance and Audit Committee, and
  - (b) reviewed and approved by the Council.
- (4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must
  - (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
  - (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

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

- (2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.
- (3) The annual financial statements must include the following information:
  - (a) the financial information of the First Nation and its related bodies for the fiscal year;
  - (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
  - (c) the revenue categories for the First Nation's lands referred to in subsection 27(2).
- (4) The annual financial statements must include the following special purpose reports:
  - (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
  - (b) a report setting out the information required in section 10;
  - (c) a report setting out all debts or obligations forgiven by the First Nation;
  - (d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
  - (e) any other report required under the Act or an agreement.

### **Audit Requirements**

- 73.(1) The annual financial statements of the First Nation must be audited by the auditor.
- (2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.
- (3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.
- (4) When conducting the audit, the auditor must provide
  - (a) an audit opinion of the annual financial statements, and
  - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 72(4).

### **Appointment of Auditor**

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

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

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

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members, and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

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

(a) advise the First Nation in writing of the circumstances, and

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

#### **Auditor's Authority**

75.(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,

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

(c) every meeting of the members of the First Nation where the financial administration of the First Nation will be considered.

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

(5) The auditor may call a meeting of the Finance and Audit Committee to discuss any subject that concerns the auditor of the First Nation.

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

#### **Review of Audited Annual Financial Statements**

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and fifteen (115) days after the fiscal year end for which the statements were prepared.

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

#### **Access to Annual Financial Statements**

77.(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,

(ii) the chairperson of the Finance and Audit Committee, and

(iii) the senior financial officer, and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 72(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

#### **Annual Report**

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

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

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

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

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

***Division 8 – Information and Information Technology*****Ownership of Records**

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

**Operations Manual**

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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

**Record Keeping and Maintenance**

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all the First Nation's records that are required under this Law or any other applicable law.

(2) No First Nation's record may be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

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

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

**Local Revenue Account Records**

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

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

**Confidentiality of Information**

83.(1) No person may be given access to First Nation's records containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council.

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

**Information Technology**

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its data base.

## PART V CAPITAL PROJECTS

### Definitions

**85.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 89;

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

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

### Council General Duties

**86.** The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets,
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part, and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards, that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

### Tangible Capital Assets Reserve Fund

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

### Reports on Capital Projects

**88.** At least quarterly at a Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every project referred to in that section.

### **Life-Cycle Management Program**

**89.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets, which meet the recognition thresholds set by the Council, that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

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

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

- (i) each proposed replacement project and its schedule,
- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**90.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years, and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**91.**(1) The Council must establish policies or procedures or give directions respecting the following matters relating to the construction and rehabilitation of buildings and other improvements to land, including capital infrastructure:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) The construction or rehabilitation of any buildings, improvements, or any other capital infrastructure by, or under the direction of, the First Nation must be carried out in accordance with the policies, procedures or directions referred to in subsection (1) unless the funding agency has a specific process or specific requirements that must be followed, in which case the funding agency's process or requirements shall prevail.

#### **Capital Project Consultants**

**92.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

#### **Policy for Information or Involvement of Members**

- 93.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects, or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI  
BOARD STANDARDS**

**Application**

**94.** This Part applies to the First Nation if it is a borrowing member as defined in the Act, or has a certificate issued by the Board under subsection 50(3) of the Act.

**Compliance With Standards**

**95.(1)** The First Nation must comply with all applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the any required actions to bring the First Nation into compliance with the Board standard.

**PART VII  
LAND MANAGEMENT**

**Application**

**96.** This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

**Obligations**

**97.(1)** The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(1) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**PART VIII  
MISCELLANEOUS**

**Reports of Breaches and Financial Irregularities, Etc.**

**98.(1)** Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the conflict of interest requirements of this Law or of any policy or procedure established pursuant to section 22,

the person may disclose the circumstances to the chairperson 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 chairperson 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 chairperson of the Finance and Audit Committee.

**Inquiry into Report**

**99.(1)** If a report is made to the senior manager under subsection 98(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 chairperson of the Finance and Audit Committee under section 98, the chairperson must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section including the Committee's recommendations, if any.

### **Protection of Parties**

**100.**(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 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the 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 chairperson of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports,

(b) for the inquiry or investigation into reports made under section 98, and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

### **Liability for Improper Use of Money**

**101.**(1) If the Council passes a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law, the councillors who are present at the meeting at which the resolution is made are personally jointly and severally liable to the First Nation for that amount.

(2) Subsection (1) does not apply to a councillor who:

(a) votes against the resolution; and

(b) provides a written notice of dissent to the resolution to the senior manager and the secretary to the Council within three days of the resolution having been made.

(3) A councillor who was not present at a meeting at which a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is passed is personally liable to the First Nation as if the councillor was present at the meeting unless, within seven (7) days after becoming aware of the resolution, the councillor provides a written notice of dissent to the resolution to the senior manager and the secretary to the Council.

(4) Subsections (1) and (3) do not apply if the Council 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.

(5) An amount owed to the First Nation under subsection (1) or (3) 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.

(6) 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 First Nation 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**

**102.(1)** In this section:

“indemnify” means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person’s powers or the performance or intended performance of the person’s duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**103.(1)** On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation, and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law, or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

### **Provision of Law to First Nations Finance Authority**

**104.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

### **Coming Into Force**

**105.** This Law comes into force and effect on the day after it is approved by the First Nations Financial Management Board.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of December, 2013, at Duncan, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Harvey Alphonse

signed \_\_\_\_\_ Albie Charlie  
Councillor Albie Charlie

signed \_\_\_\_\_ Arvid Charlie  
Councillor Arvid Charlie

signed \_\_\_\_\_ Stephanie Charlie  
Councillor Stephanie Charlie

signed Cindy Daniels  
Councillor Cindy Daniels

signed Diane Daniels  
Councillor Diane Daniels

signed Darin George  
Councillor Darin George

\_\_\_\_\_  
Councillor Lester Joe

signed Diane Modeste  
Councillor Diane Modeste

signed W. Charles Seymour Jr.  
Councillor W. Charles Seymour Jr.

signed William Seymour Sr.  
Councillor William Seymour Sr.

signed Calvin Swustus  
Councillor Calvin Swustus

signed Dora Wilson  
Councillor Dora Wilson

**GITSEGUKLA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Gitsegukla First Nation Property Assessment Law, 2013*;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is comprised of

(a) section 1 Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of August, 2014, at Gitsegukla I.R. #1, in the Province of British Columbia.

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

signed \_\_\_\_\_ Cliff Sampare Sr.  
Chief Councillor Cliff Sampare Sr.

signed \_\_\_\_\_ Victoria Russell  
Councillor Victoria Russell

signed \_\_\_\_\_ Wendy Wesley  
Councillor Wendy Wesley

signed \_\_\_\_\_ Willie Blackwater  
Councillor Willie Blackwater

signed \_\_\_\_\_ Brian Wesley  
Councillor Brian Wesley

\_\_\_\_\_  
Councillor Toby Howard Sr.

signed \_\_\_\_\_ Ken Tait Sr.  
Councillor Ken Tait Sr.

\_\_\_\_\_  
Councillor Ann Howard

\_\_\_\_\_  
Councillor Jennifer Howard

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 1,340
2. Other Revenue	
a. Provincial Railway Grant	\$41,000
<b>TOTAL REVENUES</b>	<b>\$42,340</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 2,500
b. General Administrative	\$ 2,500
c. BCAA assessment contract	\$ 3,500
2. Transportation	
a. Roads and Streets	\$ 1,710
b. Snow and Ice Removal	
3. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$32,000
e. Tourism	
4. Contingency Amounts	\$ 130
<b>TOTAL EXPENDITURES</b>	<b>\$42,340</b>
<b>BALANCE</b>	<b>\$ 0</b>

**GITSEGUKLA FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Rates Law, 2014*.

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 *Gitsegukla First Nation Property Assessment Law, 2013*;

“First Nation” means the Gitsegukla 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 *Gitsegukla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of August, 2014 at Gitsegukla I.R. #1, in the Province of British Columbia.

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

signed \_\_\_\_\_ Cliff Sampare Sr.  
Chief Councillor Cliff Sampare Sr.

signed \_\_\_\_\_ Victoria Russell  
Councillor Victoria Russell

signed \_\_\_\_\_ Wendy Wesley  
Councillor Wendy Wesley

signed \_\_\_\_\_ Willie Blackwater  
Councillor Willie Blackwater

signed \_\_\_\_\_ Brian Wesley  
Councillor Brian Wesley

\_\_\_\_\_  
Councillor Toby Howard Sr.

signed \_\_\_\_\_ Ken Tait Sr.  
Councillor Ken Tait Sr.

\_\_\_\_\_  
Councillor Ann Howard

\_\_\_\_\_  
Councillor Jennifer Howard

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	5.7084
Class 2 - Utilities	25.1948
Class 4 - Major Industry	18.9073
Class 5 - Light Industry	16.1413
Class 6 - Business and Other	14.1698
Class 7 - Forest Land	9.5473
Class 8 - Recreational/Non-Profit Organization	6.4771
Class 9 - Farm	9.5571

**GITWANGAK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Gitwangak First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is comprised of

- (a) sections 1 Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2014, at Gitwangak, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Brian Burke

signed \_\_\_\_\_  
Keith Morgan  
Councillor Keith Morgan

\_\_\_\_\_  
Councillor Alice Morgan

signed \_\_\_\_\_  
Amanda Zettergreen  
Councillor Amanda Zettergreen

\_\_\_\_\_  
Councillor Alisha Benson

\_\_\_\_\_  
Councillor Billy Wong

signed \_\_\_\_\_  
Lana Maitland  
Councillor Lana Maitland

\_\_\_\_\_  
Councillor Brenton Williams

---

Councillor Dana Hill

---

Councillor Fred Johnson

signed Wally Morgan  
Councillor Wally Morgan

---

Councillor Tommy Johnson

signed Debbie Bright  
Councillor Debbie Bright

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 2,595.00
2. Other Revenues	
a. Provincial Revenue Grant (CN)	\$32,000.00
<b>TOTAL REVENUES</b>	<b>\$34,595.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 10,000
b. General Administrative	\$ 10,000
c. BCAA assessment contract	\$ 5,000
2. Protection Services	
a. Policing	
b. Firefighting	\$ 5,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 4,345
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Contingency Amounts	\$ 250
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,595</b>
<b>BALANCE</b>	<b>\$ 0</b>

**GITWANGAK FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Gitwangak First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2014, at Gitwangak, in the Province of British Columbia.

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

_____ Chief Brian Burke	_____ Councillor Alisha Benson
<u>signed</u> _____ Keith Morgan Councillor Keith Morgan	_____ Councillor Billy Wong
_____ Councillor Alice Morgan	<u>signed</u> _____ Lana Maitland Councillor Lana Maitland
<u>signed</u> _____ Amanda Zettergreen Councillor Amanda Zettergreen	_____ Councillor Brenton Williams
_____ Councillor Dana Hill	_____ Councillor Fred Johnson
<u>signed</u> _____ Wally Morgan Councillor Wally Morgan	_____ Councillor Tommy Johnson
<u>signed</u> _____ Debbie Bright Councillor Debbie Bright	

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	5.7084
Class 2 - Utilities	25.1948
Class 4 - Major Industry	18.9073
Class 5 - Light Industry	16.1413
Class 6 - Business and Other	14.1698
Class 7 - Forest Land	9.5473
Class 8 - Recreational/Non-Profit Organization	6.4771
Class 9 - Farm	9.5571

**HEILTSUK NATION**  
**FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

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 Heiltsuk considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Heiltsuk enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Heiltsuk Financial Administration Law 2014*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

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

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

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

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

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

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Heiltsuk;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

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

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.**(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

### **Posting of Public Notice**

**4.**(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

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

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

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

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

### **Conflict of Laws**

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation and its delegated bodies.

## **PART III**

### **ADMINISTRATION**

#### *Division 1 - Council*

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

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

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

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

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

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

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

### **Reporting of Remuneration, Expenses and Contracts**

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

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
  - (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
  - (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
  - (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.
- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

- (3) The following individuals are not eligible to be members of the Committee:
- (a) an individual who is an employee of the First Nation;
  - (b) an individual who has an immediate family member who is an officer of the First Nation;
  - (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
  - (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
  - (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.
- (4) The Council must establish policies or procedures or give directions requiring
- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
  - (b) each member of the Committee annually to sign a statement confirming that the member is independent.
- (5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:
- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
  - (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
    - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
    - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (6) If the Committee consists of
- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
  - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (8) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
  - (b) the chair of the Committee recommends removal.
- (9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,
- (a) Council must send to the chair notices and agendas of all council meetings;
  - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
  - (c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) operational plans, projections and priorities,
  - (iii) business plans, projections and priorities, and
  - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;

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

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

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

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

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

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

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

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

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

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

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

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

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

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

**Senior Financial Officer**

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

**Tax Administrator**

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

**Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

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

***Division 4 - Conduct Expectations*****Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;

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

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

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

#### **Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

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

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

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

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

### **PART IV**

#### **FINANCIAL MANAGEMENT**

##### ***Division 1 - Financial Plans and Annual Budgets***

#### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

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

- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

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

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.(1)** On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 28 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

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

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

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

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

**Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

**Amendments to Annual Budgets**

**29.(1)** The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

**Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

**Policy for First Nation Information or Involvement**

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

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

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

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

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

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

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

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

- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

#### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

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

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

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

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

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

#### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

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

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

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

**Payments after Fiscal Year-end**

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

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

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

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

**Requisitions for Payment**

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

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

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

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

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

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

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

(b) allowed without the authority of an appropriation under this Law.

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

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

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

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

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

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

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

### **Form of Payment**

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

## ***Division 4 - General Matters***

### **Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

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

### **Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

### **Deposit Money**

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

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

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

### **Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
  - (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

### **Refunds**

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

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

**Write Off of Debts**

- 47.** All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

- 48.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

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

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

***Division 5 - Borrowing*****Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

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

**Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

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

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

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

#### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

#### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

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

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

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

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

#### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

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

#### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

#### **Use of Borrowed Money**

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

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

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

### **Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

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

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***Division 6 - Risk Management***

### **Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

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

### **Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

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

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

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

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

#### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

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

#### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

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

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

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

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

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

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

- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

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

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

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

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

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

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

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

#### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

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

#### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

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

### **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

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

## ***Division 7 - Financial Reporting***

### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

### **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

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

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

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

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

**71.(1)** At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

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

- (a) the financial information of the First Nation for the fiscal year;
  - (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
  - (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
  - (b) a report setting out the information required in section 10;
  - (c) a report setting out all debts or obligations forgiven by the First Nation;
  - (d) a report setting out the information required in paragraph 64(3)(c);
  - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
  - (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

#### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

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

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

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

#### **Appointment of Auditor**

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

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,
  - (b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.
- (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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
    - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
  - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

- 74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
  - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
  - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee; and
  - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

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

### **Access to Annual Financial Statements**

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

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

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

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

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

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

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

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

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

#### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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

#### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

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

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

#### **Account Records**

**81.**(1) If a tax administrator has been retained, he or she must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

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

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

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

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

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

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

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

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

### **Tangible Capital Assets Reserve Fund**

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

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

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

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

- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

#### **Land Management Obligations**

**94.(1)** If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

#### **Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

#### **Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of Oct , 2014, at Bella Bella, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

<u>signed</u>	<u>Pauline Waterfall</u>	<u>signed</u>	<u>Reg Humchitt</u>
	Pauline Waterfall		Reg Humchitt
<u>signed</u>	<u>Leona Humchitt</u>	<u>signed</u>	<u>Travis Hall</u>
	Leona Humchitt		Travis Hall
<u>signed</u>	<u>Marilyn Slett</u>	<u>signed</u>	<u>Lorena White</u>
	Marilyn Slett		Lorena White
<u>signed</u>	<u>John Bolton</u>		
	John Bolton		

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

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

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV**

### **CONTRACTORS**

#### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

#### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

#### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**KANAKA BAR INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 25, 2014]

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 Kanaka Bar Indian Band has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the Kanaka Bar Indian Band wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Kanaka Bar Indian Band Property Assessment By-law (1991)*, as amended;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kanaka Bar Indian Band Property Taxation Law By-law (1991)*, as amended;

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of July, 2014, at Kanaka Bar Indian Band, in the Province of British Columbia.

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

signed James Frank  
Chief James Frank

signed Daniel Hance  
Councilor Daniel Hance

\_\_\_\_\_  
Councilor Greg Jmayoff

signed Pauline Michell  
Councilor Pauline Michell

signed Theresa McIntyre  
Councilor Theresa McIntyre

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$18,068.75
<b>TOTAL REVENUES</b>	<b>\$18,068.75</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 1,000
2. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$ 1,400
3. Community Development	
d. Economic Development Program	\$ 1,368.75
4. Environment Health Services	
c. Garbage Waste Collection and Disposal	\$ 2,500
5. Contingency Amounts	\$ 1,800
<b>TOTAL EXPENDITURES</b>	<b>\$18,068.75</b>
<b>BALANCE</b>	<b>\$ 0</b>

**KANAKA BAR INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective July 25, 2014]

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 Kanaka Bar Indian Band has made a property assessment law and a property taxation law; and

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

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

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Rates Law, 2014*.
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 By-law (1991)*, as amended;

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

“Taxation Law” means the *Kanaka Bar Indian Band Property Taxation By-law (1991)*, as amended;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of July, 2014, at Kanaka Bar Indian Band, in the Province of British Columbia.

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

signed James Frank  
Chief James Frank

\_\_\_\_\_  
Councilor Greg Jmayoff

signed Theresa McIntyre  
Councilor Theresa McIntyre

signed Daniel Hance  
Councilor Daniel Hance

signed Pauline Michell  
Councilor Pauline Michell

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000
Class 2 – Utilities	26.2643
Class 10 – Regulated	19.3414

**KANAKA BAR**  
**FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

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 Kanaka Bar considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Kanaka Bar enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 18, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Kanaka Bar Financial Administration Law, 2014*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

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

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

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

“budget” means the annual budget of the First Nation that has been approved by the Council;

“Chief Executive Officer” (“CEO”) means the person appointed CEO 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*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

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

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

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

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Kanaka Bar;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the CEO, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

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

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

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

### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

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

### **Conflict of Laws**

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### ***Division 1 - Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

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

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

### **Reporting of Remuneration, Expenses and Contracts**

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

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

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

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the CEO and to each of the dependents of the CEO; and

(d) any contracts between the First Nation and the CEO and between the First Nation and a dependent of the CEO for the supply of goods or services, including a general description of the nature of the contracts.

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

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

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

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

### ***Division 2 - Finance and Audit Committee***

#### **Interpretation**

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

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

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

#### **Committee Established**

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

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

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

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

(4) The Council must establish policies or procedures or give directions requiring

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

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

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

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

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

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

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

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

### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

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

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the CEO and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The CEO 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 CEO or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

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

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the CEO, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

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

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

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

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

**Audit responsibilities**

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

**Council Assigned Responsibilities**

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

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

### ***Division 3 - Officers and Employees***

#### **Chief Executive Officer**

18.(1) The Council must appoint a person as CEO of the First Nation and may set the terms and conditions of that appointment.

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

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the CEO considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the CEO under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CEO's duties specified in this Law.

(3) The CEO may assign the performance of any of the CEO's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

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

#### **Senior Financial Officer**

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the CEO 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 CEO, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the CEO in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the CEO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;

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

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

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the CEO, 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 CEO 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 CEO must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

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

#### ***Division 4 - Conduct Expectations***

##### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

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

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

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

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

##### **Conduct of Officers, Employees, Contractors, etc.**

**23.(1)** This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
  - (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
  - (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### PART IV

#### FINANCIAL MANAGEMENT

##### *Division 1 - Financial Plans and Annual Budgets*

#### **Fiscal Year**

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

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

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

#### **Content of Annual Budget**

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

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

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

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

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

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

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

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

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

### **Additional Requirements for Budget Deficits**

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

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

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Local Revenue Account Budget Requirements**

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for First Nation Information or Involvement**

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

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

- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

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

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

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

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the CEO or the senior financial officer.

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

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
  - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
  - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

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

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

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

### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

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

### **Emergency Expenditures**

**37.(1)** The CEO may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the CEO the authority to borrow for the purpose of making an expenditure for an emergency purpose.

### **Appropriations**

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

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

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

### **Payments after Fiscal Year-end**

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

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

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

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

### **Requisitions for Payment**

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

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

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

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

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

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

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

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

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

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

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

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

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

### **Form of Payment**

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

### ***Division 4 - General Matters***

#### **Advances**

**42.(1)** The CEO or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

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

#### **Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

#### **Deposit Money**

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

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

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

**Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

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

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

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

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

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

***Division 5 - Borrowing*****Limitations on Borrowing**

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

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

**Financial Agreements**

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

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

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

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

**Borrowing for Authorized Expenditures**

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

**Borrowing Member Requirements**

54.(1) This section applies if the First Nation is a borrowing member.

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

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

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

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

**Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

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

**Borrowing for Repayment of Debts**

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

**Use of Borrowed Money**

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

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

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

**Execution of Security Documents**

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the CEO or the senior financial officer.

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

**Operational Controls**

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of

- (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
- (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

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

### **Guarantees and Indemnities**

**61.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.(1)** Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.(1)** Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

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

- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

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

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

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

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

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

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

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

#### **Administration of Investments and Loans**

**65.(1)** If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

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

#### **Risk Assessment and Management**

**66.(1)** Annually, and more often if necessary, the CEO 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 CEO must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

#### **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

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

### ***Division 7 - Financial Reporting***

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

#### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

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

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

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

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

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

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

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

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

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

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

72.(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

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

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

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

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

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

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

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

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

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

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

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

### **Auditor's Authority**

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

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

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

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

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

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

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

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

### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

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

### **Access to Annual Financial Statements**

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

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

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

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

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

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

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

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

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

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

(b) the CEO to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

#### **Operations Manual**

79.(1) The CEO must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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

#### **Record Keeping and Maintenance**

80.(1) The CEO must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

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

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

#### **Account Records**

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

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

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

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

#### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

#### **Definitions**

**84.** In this Part:

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

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

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

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

**Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

**Tangible Capital Assets Reserve Fund**

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

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the CEO must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The CEO must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the CEO must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;

- (b) its condition and state of repair;
  - (c) its suitability for its present use;
  - (d) its estimated remaining life;
  - (e) its estimated replacement cost;
  - (f) estimated dates and costs of its required future rehabilitation;
  - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
  - (h) maintenance records for all periods up to the date of inspection; and
  - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

**Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

**91.** The CEO may retain the services of a professional engineer or other consultant to assist the CEO, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****MISCELLANEOUS****Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

### **Land Management Obligations**

**94.**(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the CEO or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the CEO under subsection 96(3), the CEO must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

98.(1) All reasonable steps must be taken by the CEO, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The CEO and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

100.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

**Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.** This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2014, at Kanaka Bar, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed \_\_\_\_\_ James Frank  
Chief James Frank

signed \_\_\_\_\_ Greg Jmayoff  
Councillor Greg Jmayoff

signed \_\_\_\_\_ Theresa McIntyre  
Councillor Theresa McIntyre

signed \_\_\_\_\_ Pauline Mitchell  
Councillor Pauline Mitchell

signed \_\_\_\_\_ Daniel Hance  
Councillor Daniel Hance

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

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

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the CEO:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and

(d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The CEO must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the CEO must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the CEO under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The CEO must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the CEO or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
  - (a) would be considered within
    - (i) normal exchanges common to business relationships, or
    - (ii) normal exchanges common at public cultural events of the First Nation;
  - (b) is of nominal value;
  - (c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

- 20.(1) A contractor must act at all times with integrity and honesty
- (a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

#### **Confidential Information**

**21.(1)** A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

#### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

#### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**KITSELAS FIRST NATIONS  
ANNUAL EXPENDITURE LAW, 2014**

[Effective October 25, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *Kitselas 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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kitselas Property Taxation Act, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1(a) of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

**8.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

**12.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of October, 2014, at the Gitau Administration, in the Province of British Columbia.

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

signed \_\_\_\_\_  
 Joe Bevan  
 Chief Joe Bevan

\_\_\_\_\_  
 Councillor Wilfred Bennett Sr

signed \_\_\_\_\_  
 Judy Gerow  
 Councillor Judy Gerow

signed \_\_\_\_\_  
 Gerald Seymour  
 Councillor Gerald Seymour

\_\_\_\_\_  
 Councillor Wilfred Bennett Jr.

signed \_\_\_\_\_  
 Clarisa Spencer  
 Councillor Clarisa Spencer

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

## PART 1: REVENUES:

1. Local revenues for current fiscal year:		
a. Property tax	\$22,788	
b. CN Rail Revenue Sharing Accommodation Agreement with the Province of BC	\$25,619	
<b>TOTAL REVENUES</b>		<b>\$48,407</b>

## PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative Fees	\$ 1,000	
b. Tax Administration	\$ 6800	
c. Other General Government	\$ 300	
d. Audit Fees	\$ 1,000	
2. Protection Services		
a. Fire Protection	\$ 7,500	
3. Communication Services		
a. Broadband	\$17,337	
4. Transportation		
a. Roads and Streets	\$ 4,000	
b. Snow and Ice Removal	\$ 7500	
5. Environmental Health Services		
a. Garbage Waste Collection and Disposal	\$ 2,000	
6. Grants		
a. Homeowner Grant Equivalents:	\$ 0	
b. Other Grants	\$ 0	
7. Contingency Amounts	\$ 970	
<b>TOTAL EXPENDITURE</b>		<b>\$48,407</b>
<b>BALANCE</b>		<b>\$ 0</b>

**KITSELAS FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective October 25, 2014]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Kitselas First Nation Annual Rates Law, 2014*.

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 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kitselas Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of October, 2014, at Gitau Administration, in the Province of British Columbia.

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

signed \_\_\_\_\_ Joe Bevan  
Chief Joe Bevan

\_\_\_\_\_  
Councillor Wilfred Bennett Sr.

signed \_\_\_\_\_ Clarisa Spencer  
Councillor Clarisa Spencer

\_\_\_\_\_  
Councillor Wilfred Bennett Jr.

signed \_\_\_\_\_ Gerald Seymour  
Councillor Gerald Seymour

signed \_\_\_\_\_ Judy Gerow  
Councillor Judy Gerow

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	28.0451
Class 5 - Light Industry	18.9101
Class 6 - Business and Other	16.1649

**K'ÓMOKS FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2014*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

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

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

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

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2014, at Comox, in the Province of British Columbia.

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

signed \_\_\_\_\_ Robert Everson  
Chief Robert Everson

signed \_\_\_\_\_ Barbara Mitchell  
Councillor Barbara Mitchell

signed \_\_\_\_\_ Kenneth Price  
Councillor Kenneth Price

signed \_\_\_\_\_ Melissa Quocksister  
Councillor Melissa Quocksister

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$14,195.60
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$4,251.67
<b>TOTAL REVENUES</b>	<b>\$18,447.27</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$5,039.43
a. General Administrative	
b. BC Assessment	\$160.44
2. Protection Services	
a. Firefighting	\$2,557.40
3. Transportation	
b. Snow and Ice Removal	\$700.00
4. Environment Health Services	
a. Sewage Collection and Disposal	\$2,750.00
b. Garbage Collection and Disposal	\$2,500.00
5. Grants:	
a. Home owner grant equivalents:	\$2,896.00
6. Contingency Amounts	\$1,844.00
<b>TOTAL EXPENDITURES</b>	<b>\$18,447.27</b>

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. BC Assessment Services	\$160.44
b. Town of Comox, Fire Service	\$2,557.40

**K'ÓMOKS FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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

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

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

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 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, and subject to section 5, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars (\$200.00), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at two hundred dollars (\$200.00) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2014, at Comox, in the Province of British Columbia.

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

signed \_\_\_\_\_ Robert Everson  
Chief Robert Everson

signed \_\_\_\_\_ Barbara Mitchell  
Councillor Barbara Mitchell

\_\_\_\_\_  
Councillor Kenneth Price

signed \_\_\_\_\_ Melissa Quocksister  
Councillor Melissa Quocksister

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	6.0364
Class 2 - Utilities	28.7449
Class 4 - Major Industry	22.3559
Class 5 - Light Industry	19.5899
Class 6 - Business and Other	16.6549
Class 7 - Forest Land	12.5902
Class 8 - Recreational Property/Non-Profit Organization	7.4914
Class 9 - Farm	10.5714

**K'ÓMOKS FIRST NATION  
FINANCIAL ADMINISTRATION LAW, 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–80]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–40]
<i>Division 4 - General Matters</i> .....	[ss. 41–47]
<i>Division 5 - Borrowing</i> .....	[ss. 48–56]
<i>Division 6 - Risk Management</i> .....	[ss. 57–64]
<i>Division 7 - Financial Reporting</i> .....	[ss. 65–74]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 75–80]
PART V - Capital Projects .....	[ss. 81–87]
PART VI - Miscellaneous .....	[ss. 88–97]
SCHEDULE - K'omoks First Nation Conflict of Interest Policy	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 2–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the K'ómoks First Nation considers it to be in the best interests of the K'ómoks First Nation to make a law for such purposes,

NOW THEREFORE the Council of the K'ómoks First Nation enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2014

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *K'ómoks First Nation Financial Administration Law, 2014*.

**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 KFN referred to in Division 7 of Part IV;

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

"auditor" means the auditor of KFN appointed under section 69;

"borrowing member" means a First Nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of KFN that has been approved by the Council;

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

"chair" means the chair of the FAC appointed under section 13;

"COIP" means the Conflict of Interest Policy, which is attached as a schedule to, and which forms part of this Law;

"Council" means the Council of KFN, and includes the Chief;

"Councillor" means a member of the Council of KFN;

"dependent child" means a child

(a) who has not reached the age of 18 years, or

(b) who has reached the age of 18 years but who is primarily dependent for financial support on the Councillor or senior manager, or on his or her spouse or common law partner, as applicable;

"FAC" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of KFN;

"financial institution" means the FNFA, a bank, or credit union;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by KFN's financial statements;

"financial records" means all records respecting the financial administration of KFN, including the minutes of meetings of the Council and the FAC;

"fiscal year" means the fiscal year of KFN set out in section 24;

"FNFA" means the First Nations Finance Authority established under the Act;

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

- “FNTC standards” means the standards established from time to time by the FNTC under the Act;
- “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 Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “immediate family member” means, in relation to an individual, that individual’s parents, spouse, siblings, children, and children of their spouse;
- “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);
- “KFN” means the K’ómoks First Nation, being a band named in the schedule to the Act;
- “KFN law” means any law, including any by-law or land code, of KFN made by the Council or the membership of KFN;
- “KFN official” means a current or former Councillor, officer or employee of KFN;
- “KFN’s financial assets” means all money and other financial assets of KFN;
- “KFN’s lands” means all reserves of KFN within the meaning of the *Indian Act*;
- “KFN’s records” means all records of KFN respecting its governance, management, operations and financial administration;
- “KFN’s tangible capital assets” means all non-financial assets of KFN 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,
  - (d) are not for sale in the ordinary course of operations, and
  - (e) have a replacement cost of \$5000 or more;
- “land code” means a land code adopted by KFN under the *First Nations Land Management Act*;
- “life-cycle management program” means the program of inspection, review and planning for management of KFN’s tangible capital assets as described in section 84;
- “local revenue account” means the local revenue account referred to in sections 13 and 14 of the Act;
- “local revenue law” means a local revenue law made by KFN under the Act;
- “local revenues” means money raised under a local revenue law;
- “member of the family” means, in relation to a Councillor or to the senior manager,
- (a) their spouse,
  - (b) their dependent children, and
  - (c) the dependent children of their spouse;
- “multi-year financial plan” means the plan referred to in section 25;

“natural resources” means any material on or under KFN’s lands in their natural state which when extracted has economic value;

“officer” means the senior manager, SFO, tax administrator and any other employee of KFN 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;

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

“related body” means

- (a) any agency of KFN,
- (b) any corporation in which KFN has a material interest or that is controlled by KFN,
- (c) any partnership in which KFN or another related body of KFN is a partner, or
- (d) a trust of KFN;

“replacement” includes substitution, in whole or in part, with another of KFN’s tangible capital assets;

“signing authority” means and includes the Councillors and the senior manager;

“SFO” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 68(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under KFN’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) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (c) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (d) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

#### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing at the principal administrative offices of KFN.

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

#### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

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

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

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

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

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

#### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another KFN law, other than a land code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

#### **Scope and Application**

7. This Law applies to the financial administration of KFN.

### **PART III**

#### **ADMINISTRATION**

##### ***Division 1 - Council***

#### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of KFN 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 KFN law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions

under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the FAC;
- (c) the approval of budgets and financial statements of KFN; and
- (d) the approval of borrowing by KFN.

#### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of KFN.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of KFN assets.

(3) The Council must not establish any policies or procedures, or give any directions relating to the financial administration of KFN that are in conflict with this Law, the Act or GAAP.

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

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

#### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the SFO must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by KFN to a Councillor and to each member of the family of the Councillor;
- (b) any contracts between KFN and a Councillor and between KFN and a member of the family of the Councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by KFN to the senior manager and to each member of the family of the senior manager; and
- (d) any contracts between KFN and the senior manager and between KFN and a member of the family of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

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

- (a) in common by all KFN members;
- (b) under a program or service universally accessible to all KFN members on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

#### ***Division 2 - Finance and Audit Committee***

#### **Interpretation**

11. For the purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with KFN government that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the FAC; and

(b) an individual does not have a financial relationship with KFN government as a result of the individual's receipt of the following from KFN:

- (i) remuneration for acting in their capacity as a Councillor or as a member of any KFN committee,
- (ii) fixed retirement compensation,
- (iii) payments or benefits paid in common to all KFN members,
- (iv) payments or benefits paid under a program or service universally accessible to KFN members on published terms and conditions, or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Finance and Audit Committee Established**

12.(1) The FAC is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of KFN.

(2) The Council must appoint not less than three (3) members of the FAC, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the FAC:

- (a) an individual who is an employee of KFN;
- (b) an individual who has an immediate family member who is a Councillor or an officer of KFN;
- (c) an individual who provides consulting, advisory or other services to KFN or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to KFN or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to KFN or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the FAC is eligible to be a member and is independent; and
- (b) each member of the FAC annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3), but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the FAC regardless of the individual's relationship with KFN, and
  - (ii) the appointment of the individual to the FAC is considered to be in the best interests of KFN and its members.

(6) If the FAC consists of

- (a) three (3) members, at least one (1) of the FAC members must be a Councillor; and

(b) four (4) or more members, at least two (2) of the FAC members must be Councillors.

(7) Subject to subsections (8) and (9), the FAC members must be appointed to hold office for staggered terms of not less than two (2) complete fiscal years.

(8) A member of the FAC may be removed from office by the Council if the member

(a) has unexcused absences from three (3) FAC meetings;

(b) breaches this Law; or

(c) is convicted of theft, fraud, breach of trust, or an offence that would bring the FAC into disrepute.

(9) If a member of the FAC 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 FAC member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the FAC, one of whom must be a Councillor.

(2) If the Council appoints a non-Councillor as chair,

(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.

#### **FAC Procedures**

**14.(1)** The quorum of the FAC is two-thirds (2/3) of the total number of FAC members, including at least one (1) Councillor.

(2) Except where a member of the FAC is not permitted to participate in a decision because of a conflict of interest, every FAC member has one (1) vote in all FAC decisions.

(3) In the event of a tie vote in the FAC, the chair may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the SFO must be notified of all FAC meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the SFO may be excluded from all or any part of a FAC meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the SFO; or

(b) it is a meeting with the auditor.

(6) The FAC must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the FAC; and

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

(7) The FAC must provide minutes of its meetings to the Council and report to the Council on the substance of each FAC meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the FAC may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The FAC must carry out the following activities in respect of the financial administration of KFN:

- (a) annually developing, and recommending to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) business plans, projections and priorities, and
  - (iii) financial plans, projections and priorities;
- (b) reviewing draft annual budgets and recommending them to the Council for approval;
- (c) on an ongoing basis, monitoring the financial performance of KFN against the budget and reporting any significant variations to the Council; and
- (d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of KFN that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The FAC must carry out the following audit activities in respect of the financial administration of KFN:

- (a) making recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receiving assurances on the independence of a proposed or appointed auditor;
- (c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;
- (d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of KFN;
- (f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conducting a review of this Law under section 95 and, where appropriate, recommending amendments to the Council; and
- (h) periodically reviewing and making recommendations to the Council on the terms of reference of the FAC.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the FAC the following activities in respect of the financial administration of KFN:

- (a) reviewing and reporting to the Council on the financial content of any KFN reports;
- (b) reviewing, monitoring and reporting to the Council on the appropriateness of KFN's accounting and financial reporting systems, policies and practices;

- (c) reviewing, and recommending to the Council for approval, any proposed significant changes in KFN's accounting or financial reporting systems, policies, procedures or directions;
- (d) monitoring the collection and receipt of KFN's financial assets, including debts owed to KFN;
- (e) reviewing and reporting to the Council on KFN's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;
- (f) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;
- (g) monitoring compliance with the legal obligations of KFN, including legislative, regulatory and contractual obligations, and reporting to the Council;
- (h) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;
- (i) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of KFN's insurance coverage respecting significant KFN risks; and
- (j) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.

### ***Division 3 - Officers and Employees***

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of KFN 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 KFN, including the following duties:

- (a) developing and recommending to the Council for approval, human resources policies and procedures that facilitate effective internal financial administration controls;
- (b) developing and recommending to the Council for approval, human resource policies and procedures which relate to the hiring, management and dismissal of officers and employees of KFN;
- (c) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of KFN;
- (d) hiring the employees of KFN, as the senior manager considers necessary, and setting the terms and conditions of their employment;
- (e) ensuring that KFN hires or retains qualified and competent personnel to carry out KFN's financial administration activities;
- (f) overseeing, supervising and directing the activities of all officers and employees of KFN;
- (g) overseeing and administering the contracts of KFN;
- (h) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 21;
- (i) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;
- (j) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;
- (k) performing any other duties of the senior manager under this Law; and
- (l) carrying out any other activities specified by the Council that are not contrary to the Act or

inconsistent with the senior manager's duties specified in this Law.

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

- (a) to an officer or employee of KFN; and
- (b) with the approval of the Council, to a contractor or agent of KFN.

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

### **Senior Financial Officer**

19.(1) The Council must appoint a person as SFO of KFN and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the SFO is responsible for the day-to-day management of the systems of the financial administration of KFN, including the following duties:

- (a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) administering and maintaining all accounts of KFN;
- (c) preparing the draft annual budgets;
- (d) preparing the monthly financial information required in section 66, the quarterly financial statements required in section 67 and the draft annual financial statements required in section 68;
- (e) preparing the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) actively monitoring compliance with any agreements and funding arrangements entered into by KFN;
- (g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) administering and supervising the maintenance of the records of all receipts and expenditures of KFN to facilitate the annual audit;
- (i) actively monitoring compliance with the Act, this Law, any other applicable KFN law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of KFN, other than those matters that are the responsibility of the tax administrator under this Law, another KFN law or the Act;
- (j) preparing or providing any documentation and financial information required by the Council or the FAC to discharge their responsibilities;
- (k) evaluating the financial administration systems of KFN and recommending improvements;
- (l) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;
- (m) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks, and ensuring approved procedures are followed;
- (n) performing any other duties of the SFO under this Law; and
- (o) carrying out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the SFO's duties under this Law.

(3) With the approval of the senior manager, the SFO may assign the performance of any of the

duties or functions of the SFO to any officer, employee, contractor or agent of KFN, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

### **Tax Administrator**

**20.(1)** Reporting to the Council and the SFO, the tax administrator is responsible for the day-to-day management of KFN's local revenue system, including the following duties:

- (a) administering and maintaining the local revenue account, subject to paragraph 19(2)(b);
- (b) preparing, and providing to the SFO, any draft amendments to the component of the annual budget respecting KFN's local revenue account;
- (c) performing any other duties of the tax administrator under this Law or under KFN's local revenue laws; and
- (d) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the tax administrator's duties under this Law or under KFN's local revenue laws.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of KFN, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of KFN, which must include the following information:

- (a) all governance, management and administrative systems of KFN;
- (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, FAC and all other committees of the Council and KFN,
  - (ii) the officers, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers.

(2) 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 (1)(d)(i), an officer, employee or contractor or agent of KFN and a KFN member.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of KFN, a Councillor must

- (a) comply with this Law, the Act, any other applicable KFN law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of KFN;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

- (a) the Councillor must be removed from the FAC in accordance with subsection 12(8), if applicable;
- (b) the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined; and
- (c) KFN may 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 KFN;
- (b) a person acting under the delegated authority of the Council or KFN; or
- (c) a member of a committee of the Council or KFN who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of KFN, that person must

- (a) comply with this Law, the Act, any other applicable KFN law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provisions of this section into
- (a) the terms of employment or appointment of every officer or employee of KFN;
  - (b) the terms of every contract of a contractor of KFN;
  - (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 KFN.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, up to and 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) KFN 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 KFN is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

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

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

succeeding fiscal years;

- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which KFN 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) If KFN has a land code in force, then the revenue category of moneys derived from KFN's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from KFN's lands.

### **Budget and Planning Process Schedule**

**27.(1)** On or before January 31 of each year, the SFO must prepare and submit to the FAC for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the FAC must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

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

(4) On or before June 15 of each year, the SFO, working with the tax administrator, must prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting KFN's local revenue account.

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

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

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of KFN 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 KFN.

#### **Amendments to Annual Budgets**

29.(1) The annual budget of KFN must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of KFN or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of KFN.

#### **Local Revenue Account Budget Requirements**

30. Despite any other provisions of this Law, any part of a budget relating to KFN's local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

#### **Policy for KFN Member Information or Involvement**

31.(1) The Council must

- (a) post a notice in accordance with section 4,
- (b) post a notice on KFN's website, or
- (c) publish a notice in KFN's newsletter,

when each of the following is presented for Council approval:

- (d) the multi-year financial plan,
- (e) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account,
- (f) an amendment to the annual budget,
- (g) budget deficits or extraordinary expenditures,
- (h) capital projects,
- (i) borrowing for new capital projects, and
- (j) proposed amendments to this Law.

(2) A notice provided under subsection (1) must state whether and how KFN members may be involved in the decision under consideration.

### ***DIVISION 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

32.(1) No account may be opened for the receipt and deposit of money of KFN unless the account is

- (a) in the name of KFN;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the SFO.

(2) KFN must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a local revenue account for money from local revenues;
- (c) if KFN has a land code, a land and resources account for money from revenues from KFN's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 82.

(3) KFN may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage KFN's financial assets.

#### **Accounts Management**

**33.(1)** The SFO must take all reasonable steps to ensure the safekeeping of all money received by KFN.

(2) All transactions on accounts described in section 32 must be authorized by two (2) signing authorities.

(3) The SFO must ensure that all money received by KFN is deposited as soon as practicable into the appropriate accounts described in section 32.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

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

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

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

#### **Prohibited Agreements**

**35.** KFN must not enter into an agreement or undertaking that requires KFN to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

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

#### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another KFN law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

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

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

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

**Payments after Fiscal Year-end**

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

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

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

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

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

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

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

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

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

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

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

(8) Subject to subsection (7), the senior manager or SFO may authorize a payment out of, or sign a requisition for payment from, any appropriation.

***Division 4 - General Matters*****Advances**

41.(1) The senior manager or the SFO may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

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

**Holdbacks**

42. If KFN withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

43.(1) Money received by KFN as a deposit to ensure the doing of any act or thing must be held and

disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

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

#### **Interest**

44.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
  - (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, KFN may charge interest at a rate set from time to time by the Council on any debts or payments owed to KFN that are overdue.

#### **Refunds**

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

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

#### **Write-Off of Debts**

46. All or part of a debt or obligation owed to KFN may be written off only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

#### **Year-end Surplus**

47.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

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

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

### ***Division 5 - Borrowing***

#### **Limitations on Borrowing**

48.(1) Except as specifically authorized in this Law or in a local revenue law, KFN must not borrow money or grant security.

(2) Subject to this Law, if KFN is authorized in this Law to borrow money or grant security, the Council may authorize the SFO to borrow money or grant security in the name of KFN as specifically approved by the Council.

#### **Borrowing for Ordinary Operations**

49.(1) KFN may incur trade accounts or other current liabilities payable within normal terms of trade

for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) KFN may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

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

### **Financial Agreements**

**50.**(1) KFN may enter into the following agreements in the name of KFN:

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

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

(2) Unless otherwise specified by the Council, the SFO may enter into any agreements referred to in subsection (1) on behalf of KFN.

### **Borrowing for Authorized Expenditures**

**51.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, KFN may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

### **Borrowing Member Requirements**

**52.** If KFN becomes a borrowing member,

(a) KFN must not obtain long-term financing secured by property tax revenues from any person other than the FNFA;

(b) KFN may only obtain long-term financing from the FNFA as permitted under its local revenue law and the Act;

(c) money borrowed under paragraph (b) may only be used for the purposes permitted under the Act; and

(d) money borrowed by KFN from the FNFA 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 Repayment of Debts**

**53.** Subject to this Law and a local revenue law, KFN may borrow money that is required for the repayment or refinancing of any debt of KFN, other than a debt in relation to money borrowed under subsection 51(1), if doing so would result in a costs savings or more favourable terms for KFN.

### **Use of Borrowed Money**

**54.**(1) Subject to this section and any local revenue law, money borrowed by KFN for a specific

purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by KFN and not required to be used immediately for that purpose may be temporarily invested under subsection 60(1) until required for that purpose.

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

#### **Execution of Security Documents**

**55.(1)** Subject to subsection (2), a security granted by KFN must be signed by a Councillor and by the senior manager or the SFO.

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

#### **Operational Controls**

**56.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of KFN's operations.

### ***Division 6 - Risk Management***

#### **Limitation on Business Activity**

**57.(1)** Subject to subsections (2) and (3), KFN must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) KFN may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of KFN governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, KFN's lands or lands owned in fee simple by, or in trust for, KFN, or
  - (ii) any other property of KFN.

(3) KFN may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for KFN; or
- (b) do not otherwise expose KFN's financial assets, property or resources to significant risk.

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

#### **Guarantees and Indemnities**

**58.(1)** Before the Council may authorize a guarantee, the SFO must prepare, and the Council must consider, a report identifying any risks associated with giving the guarantee and assessing the ability of KFN to honour the guarantee should it be required to do so.

(2) KFN must not give an indemnity unless it is

- (a) authorized under section 94;

- (b) necessary and incidental to and included in another agreement to which KFN is a party; or
- (c) in relation to a security granted by KFN that is authorized under this Law or another KFN law.

(3) Subject to a resolution described in section 94, the Council must establish policies or procedures or give directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of KFN 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 KFN.

#### **Authority to Invest**

**59.**(1) Except as specifically authorized in this Law or another KFN law, KFN must not invest KFN's financial assets.

(2) If KFN is authorized in this Law to invest KFN's financial assets, the Council may authorize the SFO to invest KFN's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Approved Investments**

**60.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by KFN in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by KFN as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of KFN's lands are located.

(3) If KFN has established an investment account under section 32, KFN may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which KFN is a shareholder;
  - (b) a trust in which KFN is a beneficiary; or
  - (c) a limited partnership in which KFN has an interest.
- (4) Despite any other provision in this section,
- (a) government transfer funds,
  - (b) local revenues, and

(c) other revenues, if KFN has a loan from the FNFA secured by other revenues, may only be invested in the following:

- (d) securities issued or guaranteed by Canada or a province,
- (e) securities of a local, municipal or regional government in Canada,
- (f) investments guaranteed by a bank, trust company or credit union,
- (g) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union, and
- (h) securities issued by the FNFA.

#### **No Loans to Members**

**61.** KFN must not make a loan to a KFN member or to an entity in which a KFN member has an interest.

#### **Administration of Investments and Loans**

**62.(1)** If KFN is authorized to make an investment or loan under this Law, the SFO may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

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

#### **Risk Assessment and Management**

**63.(1)** Annually, and more often if necessary, the senior manager must identify and assess any significant risks to KFN's financial assets, KFN's tangible capital assets, and the operations of KFN.

(2) Annually, and more often if necessary, the senior manager must report to the FAC 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**

**64.(1)** On recommendation of the FAC, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 63 and any other risks associated with any assets, property or resources under the care or control of KFN.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

### ***Division 7 - Financial Reporting***

#### **GAAP**

**65.** All accounting practices of KFN must comply with GAAP.

#### **Monthly Financial Information**

**66.** Not more than forty-five (45) days following the end of each month, the SFO must prepare and provide to the Council and the FAC, financial information respecting the financial affairs of KFN in the form and with the content approved by the Council on the recommendation of the FAC.

#### **Quarterly Financial Statements**

**67.(1)** Not more than forty-five (45) days after the end of each quarter of the fiscal year, the SFO

must prepare and provide to the Council and the FAC, financial statements for KFN for that quarter in the form and with the content approved by the Council on the recommendation of the FAC.

(2) As soon as practicable after the SFO has provided the quarterly financial statements in subsection (1), the statements must be

- (a) reviewed by the FAC and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(3) If KFN has a loan from the FNFA that is secured by other revenues, the SFO must

- (a) account for and report on all other revenues of KFN separately from other money of KFN; and
- (b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

**68.**(1) At the end of each fiscal year the SFO must prepare the annual financial statements of KFN for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the FAC.

(3) The annual financial statements must include the following information:

- (a) the financial information of KFN for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for KFN's lands referred to in subsection 26(2), if KFN has a land code in force.

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations written-off or forgiven by KFN;
- (d) if KFN has a land code in force, a report setting out moneys of KFN derived from KFN's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from KFN's lands; and
- (e) any other report required under the Act or an agreement.

(5) The SFO must provide draft annual financial statements to the FAC for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The FAC must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Appointment of Auditor**

**69.**(1) KFN 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 FAC and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act and FMB standards.

- (3) To be eligible for appointment as the auditor of KFN, an auditor must
- (a) be independent of KFN, its related bodies, Councillors, officers and members; and
  - (b) be a public accounting firm or public accountant
    - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
    - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of KFN 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 KFN in writing of the circumstances; and
  - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Audit Requirements**

70.(1) The auditor must conduct an audit of the annual financial statements of KFN, in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(2) The auditor must conduct an audit of that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

- (3) When conducting the audit, the auditor must provide
- (a) an audit opinion of the annual financial statements; and
  - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 68(4).

#### **Auditor's Authority**

71.(1) To conduct an audit of the annual financial statements of KFN, the auditor must be given

- (a) access to all records of KFN for examination or inspection, and copies of these records on request; and
  - (b) access to any Councillor, officer, employee, contractor or agent of KFN 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 KFN as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the FAC; 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 they 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 KFN.

(5) The auditor may communicate with the FAC, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the FAC.

(6) The auditor may be excluded from all or any part of a meeting of the FAC or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

72.(1) The audited annual financial statements must be provided to the FAC for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

### **Access to Annual Financial Statements**

73.(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 KFN,

(ii) the chair, and

(iii) the SFO; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 68(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by KFN members at the principal administrative offices of KFN during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of KFN during normal business hours.

### **Annual Report**

74.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of KFN for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of KFN;

(b) a progress report on any established financial objectives and performance measures of KFN; and

(c) the audited annual financial statements of KFN for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a KFN member as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if KFN has a certificate issued by the FMB under section 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if KFN is a borrowing member.

(4) The Council must establish policies or procedures, or give directions respecting, an accessible process and remedy available to KFN members who have requested, but have not been provided with, the annual report of KFN.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

75.(1) All records that are produced by or on behalf of KFN or kept, used or received by any person on behalf of KFN are the property of KFN.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of KFN.

#### **Operations Manual**

76.(1) The senior manager must prepare and maintain a current operations manual respecting every element of KFN's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the FAC and all other Council committees and officers and employees of KFN subject to reasonable exceptions, as established in Council policies or procedures, for those parts of the manual that are appropriate for only limited distribution.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of KFN, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

77.(1) The senior manager must ensure that KFN prepares, maintains, stores and keeps secure all of KFN's records that are required under this Law or any other applicable law.

(2) KFN's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of KFN must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to KFN's records.

#### **Account Records**

78.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of KFN, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If KFN has a loan from the FNFA that is secured by other revenues, the SFO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of KFN, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

79.(1) No person may be given access to KFN's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to KFN's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or

information contained in those records.

### **Information Technology**

**80.** The Council must establish policies or procedures or give directions respecting information technology used by KFN in its operations to ensure the integrity of KFN's financial administration system and its database.

## **PART V**

### **CAPITAL PROJECTS**

#### **Council General Duties**

**81.** The Council must take reasonable steps to ensure that

- (a) KFN's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of KFN's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of KFN's lands are located.

#### **Tangible Capital Assets Reserve Fund**

**82.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

#### **Reports on Capital Projects**

**83.** At each FAC meeting, the senior manager must report on the following subjects, as applicable:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 86 for every capital project.

#### **Life-cycle Management Program**

**84.(1)** The senior manager must establish and keep current a register of all KFN's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;

- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of KFN's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the SFO must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of KFN's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of KFN's tangible capital assets;
- (c) the proposed budget for rehabilitation of KFN's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of KFN's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced, and
  - (iii) the estimated cost, including contingencies, of each proposed replacement project.

#### **Review by Finance and Audit Committee**

**85.(1)** On or before January 15 of each year, the FAC must review the information, schedules and budget prepared under section 84 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the FAC must review any plans for new construction of KFN's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**86.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All KFN capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

#### **Capital Project Consultants**

**87.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, FAC and Council to carry out their obligations under this Part.

### **PART VI**

#### **MISCELLANEOUS**

#### **Compliance with FMB Standards**

**88.** If KFN is a borrowing member or has a certificate issued by the FMB under section 50(3) of the Act, then

- (a) KFN must comply with all applicable FMB standards; and
- (b) if the Council becomes aware that KFN is not complying with an FMB standard, the Council must as soon as practicable take the required actions to bring KFN into compliance with the FMB standard.

#### **Land Management Obligations**

**89.** If KFN has a land code in force, then

- (a) KFN must comply with the *First Nations Land Management Act* and any land code made by KFN as required or permitted under that Act; and
- (b) the Council must establish and implement a policy that provides a method consistent with the requirements of the land code for being accountable to KFN members for the management of KFN's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**Reports of Breaches and Financial Irregularities, etc.**

**90.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of KFN is not authorized by or under this Law or another KFN law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of KFN,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the chair or the senior manager.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the chair or the senior manager.

(3) If an officer, employee, contractor or agent of KFN 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 or the senior manager.

**Inquiry into Report**

**91.**(1) If a report is made to the senior manager under section 90, the senior manager must inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) If a report is made to the chair under section 90, the chair must inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(3) The FAC 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 FAC under this section, including the FAC's recommendations, if any.

**Protection of Parties**

**92.**(1) All reasonable steps must be taken by the senior manager, the members of the FAC and the Councillors to ensure that the identity of the person who makes a report under section 90 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 90 must not be subjected to any form of reprisal by KFN or by a Councillor, officer, employee, contractor or agent of KFN as a result of making that report.

(3) The senior manager and the 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) If a person makes a report under section 90 that is frivolous or vexatious, KFN may use any legal means available to it to remedy the situation, including taking action in accordance with section 22 or 23.

(5) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 90 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 90; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 90.

**Liability for Improper Use of Money**

**93.**(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or KFN's local revenue law is personally liable to KFN for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of KFN 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 KFN under subsection (1) may be recovered for KFN by KFN, a KFN member or a person who holds a security under a borrowing made by KFN.

(4) It is a good defence to any action brought against an officer or employee of KFN for unauthorized expenditure, investment or use of KFN's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**94.**(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named KFN official, a category of KFN official or all KFN officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a KFN official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**95.** On or before May 31 of each year, the FAC must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of KFN; and

(b) to identify any amendments to this Law that may better serve this objective.

### **Provision of Law to FNFA**

**96.** The Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

### **Coming into Force**

**97.**(1) This section, and the operative portions of sections 1-8, 10, 18-20, 22-36, 38-42, 44, 46, 47, 52-55, 57, 59-61, 65-73, 78, 79, 88, 89, 93, subsection 75(1) and the Schedule, come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(2) The remaining sections of this Law come into force on the earlier of:

(a) the date that is three (3) years after the date on which KFN becomes a borrowing member in accordance with the Act; and

(b) the date the Council brings them into force by resolution, which date must not be earlier than the date the provisions of this Law come into force under subsection (1).

THIS LAW IS HEREBY DULY ENACTED by the Council on the 3rd day of March, 2014, at Comox, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed \_\_\_\_\_ Robert Everson  
Chief Robert Everson

signed \_\_\_\_\_ Barb Mitchell  
Councillor Barbara Mitchell

signed \_\_\_\_\_ Kenneth Price  
Councillor Kenneth Price

signed \_\_\_\_\_ Melissa Quocksister  
Councillor Melissa Quocksister

**SCHEDULE – K'OMOKS FIRST NATION CONFLICT OF INTEREST POLICY****PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power, or performs a duty or function of their office or position, and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of KFN members of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all Councillors of KFN and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) KFN’s traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the Councillor’s spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor’s spouse;

(c) real property owned by the Councillor or the Councillor’s spouse; and

(d) business interests and material investments of the Councillor or the Councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of any person engaged in any aspect of the financial administration of KFN, the senior manager must permit that person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor’s powers or performance of the Councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor’s office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of KFN;

(b) is of nominal value; or

(c) is given by a close friend or relative as an element of that relationship.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of KFN.

**Confidential Information**

7.(1) Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to KFN members.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

**Procedure for Addressing Conflict of Interest**

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

**Procedure for Undisclosed Conflict of Interest**

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section (8), the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section (8).

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a Councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

### **PART III**

#### **OFFICERS AND EMPLOYEES**

##### **Application**

**11.** This Part applies to all officers and employees of KFN.

##### **General Obligations**

**12.(1)** In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of KFN.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

##### **Disclosure of Conflict of Interest**

**13.** If an officer or employee believes they have a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

##### **Gifts or Benefits**

**14.(1)** An officer or employee, or a member of their family, must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of KFN;
- (b) is of nominal value; or
- (c) is given by a close friend or relative as an element of that relationship.

##### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to KFN members.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **KFN Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of KFN for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of KFN unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of KFN, other than a person who has an employment contract with KFN.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with KFN.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of KFN.

### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

- (a) in its dealings with KFN; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of KFN.

(2) A contractor must not attempt to obtain preferential treatment from KFN by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with KFN is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

**Confidential Information**

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

**Business Opportunities**

22. A contractor must not take advantage of a business or investment opportunity being considered by KFN and which the contractor becomes aware of while performing services for KFN unless KFN has determined not to pursue the opportunity.

**KFN Property and Services**

23. If a contractor has been provided the use of any property or services of KFN in order to perform services for KFN, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**KWANTLEN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“Annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Kwantlen First Nation Property Assessment and Taxation By-law*;

“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;

“Interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Local revenues” means money raised by the First Nation under a property taxation law;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is comprised of

- (a) Section 1 of Part 1 of the Schedule; and
- (b) All of Part 2 of the Schedule except for section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Kwantlen First Nation IR#6, McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Marilyn Gabriel  
Chief Marilyn Gabriel

signed \_\_\_\_\_ Tumia Knott  
Councillor Tumia Knott

\_\_\_\_\_  
Councillor Les Antone

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 133,303
2. Other revenues	
a. BC Hydro Community Development Fund	3,588
b. Tax Penalties, Interest and Miscellaneous	2,650
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	<u>27,780</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 167,321</u></b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 45,558
b. Other General Government	9,790
2. Protection Services	
a. Policing	19,342
b. Firefighting	5,237
c. Regulatory Measures	433
d. Other Protective Services	63
3. Transportation	
a. Roads and Streets	7,394
b. Public Transit	3,986
4. Recreation and Cultural Services	
a. Recreation	4,048
b. Culture	2,321
c. Other Recreation and Culture	2,649
5. Community Development	
a. Planning and Zoning	8,725
b. Community Planning	18,517
c. Economic Development	684
6. Environment Health Services	
a. Recycling	3,240
7. Grants	
a. Home owner grant equivalents	34,000

8. Contingency Amounts	<u>1,334</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$167,321</u></b>
<b>BALANCE</b>	<b><u>\$ 0</u></b>

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 Mission – Agreement for various local services	\$ 48,212
b. District of Maple Ridge – Agreement for various local services	\$ 15,000

**KWANTLEN FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Rates Law, 2014*.

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 and Taxation By-law*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2014, at Kwantlen First Nation IR#6, McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Marilyn Gabriel  
Chief Marilyn Gabriel

signed \_\_\_\_\_ Tumia Knott  
Councillor Tumia Knott

\_\_\_\_\_  
Councillor Les Antone

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000
<u>British Columbia</u>	
Class 1 - Residential	7.6513
Class 2 - Utilities	57.0590
Class 4 - Major Industry	
Class 5 - Light Industry	19.4055
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**KWAW KWAW APILT FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kwap Kwap Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwap Kwap Apilt First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Kwap Kwap Apilt First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwap Kwap Apilt First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwap Kwap Apilt First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2014, and ending March 31st 2015, is attached as a Schedule to this Law.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) Section 1 of Part 1 of the Schedule; and

(b) All of Part 2 of the Schedule except for section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Betty Henry  
Chief Betty Henry

signed \_\_\_\_\_ Sandra Joe  
Councillor Sandra Joe

signed \_\_\_\_\_ Gilbert Joe  
Councillor Gilbert Joe

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 206,538
<b>TOTAL REVENUES</b>	<b>\$ 206,538</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 30,000
b. B.C.A.A Levy	\$ 1,780
c. Other General Government	\$ 10,440
2. Protection Services	
a. Policing	\$ 45,047
b. Firefighting	\$ 45,047
3. Environment Health Services	
a. Water Purification and Supply	\$ 1,825
b. Sewage Collection and Disposal	\$ 1,250
c. Garbage Waste Collection and Disposal	\$ 1,500
4. Grants:	
a. Home owner grant equivalents:	\$ 67,375
5. Contingency Amounts	\$ 2,274
<b>TOTAL EXPENDITURES</b>	<b>\$ 206,538</b>
<b>BALANCE</b>	<b>\$ 0</b>

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) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services for \$90,094.07.

**KWAW KWAW APILT FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwap Kwap Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwap Kwap Apilt First Nation Annual Rates Law, 2014*.

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 *Kwap Kwap Apilt First Nation Property Assessment Law, 2011*;

“First Nation” means the Kwap Kwap 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwap Kwap Apilt First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Betty Henry  
Chief Betty Henry

signed \_\_\_\_\_ Sandra Joe  
Councillor Sandra Joe

signed \_\_\_\_\_ Gilbert Joe  
Councillor Gilbert Joe

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.95141	8.15487
Class 2 - Utilities	55.29213	56.92230
Class 6 - Business and Other	17.06676	17.47534

**LEQ'Á:MEL FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Leq'á:mel First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1st 2014, and ending March 31st 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2014, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Alice Thompson  
Chief Alice Thompson

\_\_\_\_\_  
Councillor Daniel Kelly

signed \_\_\_\_\_ Darrel McKamey  
Councillor Darrel McKamey

signed \_\_\_\_\_ Mike Kelly  
Councillor Mike Kelly

signed \_\_\_\_\_ Shawn Gabriel  
Councillor Shawn Gabriel

signed \_\_\_\_\_ Barb Leggat  
Councillor Barb Leggat

signed \_\_\_\_\_ Justin Laslo  
Councillor Justin Laslo

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$125,868
b. Other Revenues	\$10,926
<b>TOTAL REVENUES</b>	<b>\$136,794</b>

**EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$30,000
c. Other General Government	\$16,000
2. Protection Services	
a. Policing	\$4,499
b. Firefighting	\$4,499
c. Other Protective Services	\$4,499
3. Recreation and Cultural Services	
a. Recreation	\$4,499
4. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$25,000
5. Other Services	
a. Dyking and Drainage	\$8,959
6. Grants:	
a. Home owner grant equivalents:	\$36,643
7. Contingency Amounts	\$2,196
<b>TOTAL EXPENDITURES</b>	<b>\$136,794</b>
<b>BALANCE</b>	<b>\$0</b>

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. Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for: \$17,996
- b. Nicomen Island Improvement District Dyking and Drainage; \$8,959

**LEQ'Á:MEL FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2014*.

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'á:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'á: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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2014, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Alice Thompson  
Chief Alice Thompson

signed \_\_\_\_\_ Darrel McKamey  
Councillor Darrel McKamey

\_\_\_\_\_  
Councillor Daniel Kelly

signed \_\_\_\_\_ Shawn Gabriel  
Councillor Shawn Gabriel

signed \_\_\_\_\_ Mike Kelly  
Councillor Mike Kelly

signed \_\_\_\_\_ Justin Laslo  
Councillor Justin Laslo

signed \_\_\_\_\_ Barb Leggat  
Councillor Barb Leggat

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Class 1 - Residential	4.9252
Class 2 - Utilities	25.3358
Class 9 - Farm	9.5974
Class 10 - Regulated Rate, CPR R/W	18.3662

**LHEIDLI T'ENNEH**  
**ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Lheidli T'enneh wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Lheidli T'enneh Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Lheidli T'enneh” means Lheidli T'enneh, being a band named in the schedule to the Act;

“local revenues” means money raised by Lheidli T'enneh under a property taxation law;

“property taxation law” means a law enacted by Lheidli T'enneh under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lheidli T'enneh Property Taxation Law, 2013*.

3. Lheidli T'enneh's annual budget for the budget year beginning January 1, 2014 and ending December 31, 2014, is comprised of the portion of Schedule shown as “2014 Annual Budget” and the expenditures provided for in the annual budget are authorized.

4.(1) Lheidli T'enneh's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of the portion of the Schedule shown as “Interim Budget.”

(2) The expenditures provided for in subsection (1) are authorized until Lheidli T'enneh's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where Lheidli T'enneh wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 13th day of May, 2014, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dominic Frederick  
Chief Dominic Frederick

\_\_\_\_\_  
Councillor Clarence John

signed \_\_\_\_\_ Louella Nome  
Councillor Louella Nome

signed \_\_\_\_\_ Jennifer Pighin  
Councillor Jennifer Pighin

**SCHEDULE**  
2014 ANNUAL BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$45,765.00
2. Other Revenue	
a. BC Hydro Grant	\$26,245.00
b. CN Accommodation Agreement	\$ 6,502.00
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
<b>TOTAL REVENUES</b>	<b>\$78,512.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
b. General Administrative	8,000.00
c. Other General Government	15,000.00
Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
3. Recreation and Cultural Services	
a. Recreation	1,000.00
b. Culture	1,000.00
4. Environment Health Services	
a. Water Purification and Supply	2,000.00
b. Sewage Collection and Disposal	9,385.00
c. Garbage Waste Collection and Disposal	8,000.00
5. Contingency	4,126.95
<b>TOTAL EXPENDITURES</b>	<b>\$78,512.00</b>
<b>BALANCE</b>	<b>\$ 0</b>

**SCHEDULE**  
2015 INTERIM ANNUAL BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$46,328.00
2. Other Revenue	
a. BC Hydro Grant	\$26,245.00
b. CN Accommodation Agreement	\$ 6,600.00
c. BCR Accommodation Agreement	\$ 8,000.00
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
<b>TOTAL REVENUES</b>	<b>\$87,173.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
b. General Administrative	9,000.00
c. Other General Government	20,000.00
2. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
3. Recreation and Cultural Services	
a. Recreation	2,000.00
b. Culture	2,000.00
4. Environment Health Services	
a. Water Purification and Supply	3,000.00
b. Sewage Collection and Disposal	9,000.00
c. Garbage Waste Collection and Disposal	10,000.00
5. Contingency	2,173.00
<b>TOTAL EXPENDITURES</b>	<b>\$87,173.00</b>
<b>BALANCE</b>	<b>\$ 0</b>

**LHEIDLI T'ENNEH**  
**ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of Lheidli T'enneh has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Rates Law, 2014*.

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 Property Assessment Law, 2013*;

“Lheidli T'enneh” means Lheidli T'enneh, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by Lheidli T'enneh under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lheidli T'enneh Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of Lheidli T'enneh to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 13th day of May, 2014, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dominic Frederick  
Chief Dominic Frederick

\_\_\_\_\_  
Councillor Clarence John

signed \_\_\_\_\_ Louella Nome  
Councillor Louella Nome

signed \_\_\_\_\_ Jennifer Pighin  
Councillor Jennifer Pighin

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER 1,000 Assessed Value
Class 1 - Residential	
Class 2 - Utilities	26.4352
Class 4 - Major Industry	20.1123
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

**LHEIDLI T'ENNEH**  
**PROPERTY ASSESSMENT LAW, 2013**

[Effective March 27, 2014]

TABLE OF CONTENTS

PART I	Citation .....	[s. 1]
PART II	Definitions and References.....	[s. 2]
PART III	Administration .....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections .....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice .....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll.....	[ss. 18–19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board .....	[ss. 21–27]
PART X	Appeal to Assessment Review Board.....	[ss. 28–51]
PART XI	General Provisions.....	[ss. 52–57]

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI 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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Lheidli T'enneh deems it to be in the best interests of Lheidli T'enneh to make a law for such purposes; and

C. The Council of Lheidli T'enneh 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 Lheidli T'enneh duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Lheidli T'enneh Property Assessment Law, 2013*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

- 2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by the Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by the Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNCTC” means the First Nations Tax Commission established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“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;

“Lheidli T'enneh” means Lheidli T'enneh, being a band named in the schedule to 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;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of Lheidli T’enneh within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Lheidli T’enneh Property Taxation Law, 2013*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Lheidli T’enneh, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) 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) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Lheidli T'enneh to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor shall assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which payments-in-lieu may be accepted by the Council; and
- (c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where Lheidli T'enneh, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor shall use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) shall include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or under a land code established in accordance with the *First Nations Land Management Act*.

(13) The assessor shall assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor shall determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

**Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 11 are exempt from assessment under this Law.

**PART V****REQUESTS FOR INFORMATION AND INSPECTIONS****Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor shall deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor shall be given access to, and may

examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant shall, on request, furnish every facility and assistance required for the entry and examination.

## **PART VI**

### **ASSESSMENT ROLL AND ASSESSMENT NOTICE**

#### **Assessment Roll**

**10.(1)** On or before

- (a) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority, or
- (b) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority,

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll shall be in paper or electronic form and shall contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

#### **Certification by Assessor**

**11.** On completion of an assessment roll and on or before

- (a) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority, or
- (b) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority,

the assessor shall

- (c) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (d) deliver a copy of the certified assessment roll to the Council.

#### **Assessor to Prepare and Certify Revised Assessment Roll**

**12.(1)** No later than March 31 after the certification of the assessment roll under section 11, the assessor shall

- (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 shall

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

### **Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of Lheidli T'enneh until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

**14.(1)** On receipt by the Council, the assessment roll is open to inspection in the Lheidli T'enneh office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll shall not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

**15.(1)** On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsections 14(1) and (2),

or are otherwise accessible to the public.

### **Chargeholders**

**16.(1)** Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that their name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

**17.(1)** The assessor shall, on or before

(a) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority, or

(b) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority,

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor shall provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor shall omit that information from a notice provided under subsection (6).

## **PART VII**

### **ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

#### **Amendments by Assessor**

**18.(1)** Before March 16 in each year after the certification of an assessment roll under section 11, the assessor shall notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor shall 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 shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**19.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall 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 shall not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor shall 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 shall, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### **Reconsideration by Assessor**

**20.(1)** A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor shall 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 shall

- (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 shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

## PART IX

### ASSESSMENT REVIEW BOARD

#### **Council to Establish Assessment Review Board**

**21.(1)** The Council shall, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board shall consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board shall consist of at least one (1) member who is a member of Lheidli T'enneh but not a member of the Council.

(4) Each member of the Assessment Review Board shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

#### **Remuneration and Reimbursement**

**22.(1)** Lheidli T'enneh shall remunerate

- (a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and
- (c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a

part-time member of a provincial administrative tribunal categorized as Group 1, for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council.

(2) Lheidli T'enneh shall reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

#### **Conflicts of Interest**

**23.(1)** A person shall 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 Lheidli T'enneh or a member of the Council;
- (c) is an employee of Lheidli T'enneh; or
- (d) has financial dealings with Lheidli T'enneh, 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 Lheidli T'enneh does not in itself constitute a personal or financial interest in assessable property.

#### **Appointment of Chair**

**24.(1)** The Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before their evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

#### **Duties of Tax Administrator**

**25.** The tax administrator shall

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

#### **Removal of Member**

**26.** The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an indictable offence under the *Criminal Code*;
- (b) has unexcused absences from three (3) hearings of the Assessment Review Board; or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

**Duty of Member**

27. In performing their duties under this Law, the members of the Assessment Review Board shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

**PART X****APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

28. The Assessment Review Board shall

- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

**Notice of Appeal**

29.(1) Any person, including without limitation Lheidli T'enneh 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 sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 200-1488 4th Avenue, Prince George, BC V2L 4Y2.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

**Agents and Solicitors**

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in

respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

### **Delivery of Documentation**

**33.** The assessor shall, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

### **Timing for Hearing**

**34.** Subject to section 47, the Assessment Review Board shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

### **Daily Schedule**

**35.(1)** The chair shall

- (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 shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

### **Conduct of Hearing**

**36.(1)** The Assessment Review Board shall 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 shall be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

### **Maintaining Order at Hearings**

**37.(1)** The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

### **Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board shall give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board shall give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.(1)** A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** A decision of the majority of the members is a decision of the Assessment Review Board.

### **Combining Hearings**

**41.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

**42.(1)** Subject to this Law, the Assessment Review Board has the power to control its own processes

and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

#### **Orders to Attend or Produce Documents**

**43.**(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board shall 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 shall sign and issue an Order to Attend/Produce Documents and the party shall serve it on the witness at least two (2) days before the hearing; and
- (b) a party requesting the attendance of a witness shall pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

#### **Adjournments**

**44.** The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

#### **Costs**

**45.** The Assessment Review Board may make orders requiring a party

- (a) to pay all or part of the costs of another party in respect of the appeal,
- (b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

#### **Reference on Question of Law**

**46.**(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board shall

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;

(b) during the hearing, the hearing shall 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 shall be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board shall dismiss the matter set for its consideration.

### **Delivery of Decisions**

**49.(1)** The Assessment Review Board shall, 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).

(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 shall not be obscured or omitted.

### **Delivery of Documents under this Part**

**50.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

**51.(1)** An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) shall be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

## **PART XI**

### **GENERAL PROVISIONS**

#### **Disclosure of Information**

**52.(1)** The tax administrator, the assessor, a member of the Assessment Review Board, 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 Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**53.** Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

#### **Validity**

**54.** Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of Lheidli T'enneh, the tax administrator or the assessor to do something within the required time.

#### **Notices**

**55.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the

notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
  - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
  - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
- (2) Except where otherwise provided in this Law, a notice
- (a) given by mail is deemed received on the fifth day after it is posted;
  - (b) posted on property is deemed received on the second day after it is posted; and
  - (c) given by personal delivery is deemed received upon delivery.

### Interpretation

**56.**(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion 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.

### Repeal

**57.** The *Lheit-Lit'en Indian Band Assessment By-law*, as amended, is hereby repealed in its entirety.

### Force and Effect

**58.** This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 18th day of December, 2013, at Prince George, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of the Council.

signed \_\_\_\_\_  
 Chief Dominic Frederick

\_\_\_\_\_  
 Councillor Clarence John

signed \_\_\_\_\_  
 Councillor Louella Nome

signed \_\_\_\_\_  
 Councillor Jennifer Pighin

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**  
REQUEST FOR INFORMATION BY ASSESSOR  
FOR LHEIDLI T'ENNEH

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 8 of the *Lheidli T'enneh Property Assessment Law, 2013*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE III**  
**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section 9 of the *Lheidli T'enneh Property Assessment Law, 2013*, the assessor for Lheidli T'enneh proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to  
harass an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Lheidli T'enneh Property Assessment Law, 2013*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Lheidli T'enneh and delivered to the Lheidli T'enneh Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Lheidli T'enneh Property Assessment Law, 2013*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Lheidli T'enneh Property Assessment Law, 2013*.

\_\_\_\_\_  
Assessor for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for Lheidli T'enneh

[address]

PURSUANT to the provisions of the *Lheidli T'enneh Property Assessment Law, 2013*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land

\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

---



---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for Lheidli T'enneh

[address]

PURSUANT to the provisions of the *Lheidli T'enneh Property Assessment Law, 2013*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---



---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---



---

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
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 VIII**  
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Lheidli T'enneh

[address]

PURSUANT to the provisions of the *Lheidli T'enneh Property Assessment Law, 2013* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or  
representative)

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Lheidli T'enneh in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A witness fee in the amount of \_\_ dollars (\$X) is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for Lheidli T'enneh, hereby certify that this is the Lheidli T'enneh [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 *Lheidli T'enneh Property Assessment Law, 2013*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**LHEIDLI T'ENNEH**  
**PROPERTY TAXATION LAW, 2013**

[Effective March 27, 2014]

TABLE OF CONTENTS

PART I	Citation .....	[s. 1]
PART II	Definitions and References.....	[s. 2]
PART III	Administration .....	[ss. 3–4]
PART IV	Liability for Taxation.....	[ss. 5–7]
PART V	Exemptions from Taxation .....	[ss. 8–9]
PART VI	Grants and Tax Abatement .....	[ss. 10–11]
PART VII	Levy of Tax.....	[ss. 12–14]
PART VIII	Tax Roll and Tax Notice.....	[ss. 15–19]
PART IX	Periodic Payments .....	[s. 20]
PART X	Payment Receipts and Tax Certificates .....	[ss. 21–22]
PART XI	Penalties and Interest .....	[ss. 23–25]
PART XII	Revenues and Expenditures .....	[ss. 26–27]
PART XIII	Collection and Enforcement .....	[ss. 28–31]
PART XIV	Seizure and Sale of Personal Property.....	[ss. 32–37]
PART XV	Seizure and Assignment of Taxable Property .....	[ss. 38–46]
PART XVI	Discontinuance of Services.....	[s. 47]
PART XVII	General Provisions.....	[ss. 48–55]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Lheidli T'enneh deems it to be in the best interests of Lheidli T'enneh to make a law for such purposes; and

C. The Council of Lheidli T'enneh 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 Lheidli T'enneh duly enacts as follows:

## PART I

### CITATION

#### Citation

1. This Law may be cited as the *Lheidli T'enneh Property Taxation Law, 2013*.

## PART II

### DEFINITIONS AND REFERENCES

#### Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Lheidli T'enneh Property Assessment Law, 2013*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“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;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“Lands Manager” means the person responsible for the day-to-day management and administration of Lheidli T'enneh's lands;

“LEED” means the Leadership in Energy and Environmental Design green building rating system administered by the Canada Green Building Council;

- “LEED Certified” means an improvement certified in writing by an accredited professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System;
- “Lheidli T’enneh” means Lheidli T’enneh, being a band named in the schedule to the Act;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of Lheidli T’enneh within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;
- “tax administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
  - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Lheidli T’enneh, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) 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) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Lheidli T'enneh.

(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 Lheidli T'enneh's local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of Lheidli T'enneh to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV LIABILITY FOR TAXATION**

#### **Application of Law**

5. This Law applies to all interests in land.

#### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Lheidli T'enneh, recoverable by Lheidli T'enneh in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Lheidli T'enneh for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

#### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Lheidli T'enneh 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 shall pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to Lheidli T'enneh;
- (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 Lheidli T'enneh on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest shall not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

#### Exemptions

**8.(1)** The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of Lheidli T'enneh;
- (b) subject to subsection (2), any interest in land held or occupied by Lheidli T'enneh;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of Lheidli T'enneh or Lheidli T'enneh, as the case may be, where that interest in land is actually occupied by someone other than a member of Lheidli T'enneh or Lheidli T'enneh.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

#### Revitalization Program and Exemptions

**9.(1)** A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a partial exemption from taxation for up to ten (10) years where:

- (a) a holder and the Council enter into a revitalization agreement regarding the interest in land; and
- (b) subject to subsection (5), the revitalization agreement obligates the holder to invest in the rehabilitation or development of the interest in land to the following minimum amounts:
  - (i) economic revitalization: \$100,000 where new improvements are constructed, or existing improvements are used, for business or commercial improvements that employ or provide on-the-job training for at least one Lheidli T'enneh member;
  - (ii) environmental revitalization: \$100,000 where the improvements are LEED Certified, and
  - (iii) social or cultural revitalization: \$100,000.

(3) An agreement under subsection (2) shall be finalized prior to October 31 in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, shall

- (a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;
- (b) provide the details of the nature and timetable of the investment to be made by the holder in the reserve lands which are the subject of the agreement and describe how the holder's application meets the objectives of the revitalization program;
- (c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten (10) years or less;
- (d) detail the extent of the exemption in each year of the agreement, which shall be ninety percent (90%) or less of the general property taxes otherwise payable on the property and shall not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
- (e) detail any requirements or conditions of the exemption, including the specific requirements the holder shall fulfill and maintain for the duration of the exemption to meet the criteria set out in this section, and include a provision that the exemption from taxation shall end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement or fails to meet the criteria; and
- (f) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of Lheidli T'enneh, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) The Council may sign more than one (1) agreement with a proponent taxpayer for the same interest in land in subsequent years or for a subsequent period of up to ten (10) years, provided that a new investment meeting the criteria in subparagraphs (2)(b)(i), (ii) or (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of Lheidli T'enneh which is a holder of an interest in land that is used for business purposes, and which applies for an exemption under this section for the economic development category, shall be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(b)(i).

(6) The Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator shall provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by the Council.

(8) The Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or

(b) if holder ceases to meet the criteria for the exemption under this section.

(9) Upon termination under subsection (8),

(a) the tax administrator shall notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(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 or the date that the holder ceased to meet the criteria; and

(c) the tax administrator shall 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 or ceased to meet the criteria;

(d) the holder is liable and shall, within thirty (30) days, pay to Lheidli T'enneh all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part XI for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

#### Annual Grants

11.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the HOGA if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall 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) shall 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) shall be in an amount no greater than the amount to which a person would be entitled under the HOGA if the holder's property was subject to taxation by a local government.

(4) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

## **PART VII LEVY OF TAX**

### **Tax Levy**

**12.(1)** On or before May 28 in each taxation year, the Council shall 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 shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Special Levy**

**13.** If Lheidli T'enneh is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the FNFA an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

### **Tax Payments**

**14.(1)** Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be paid at the office of Lheidli T'enneh during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order shall be made payable to Lheidli T'enneh.

## **PART VIII TAX ROLL AND TAX NOTICE**

### **Tax Roll**

**15.(1)** On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

#### **Annual Tax Notices**

**16.(1)** On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall 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 shall state that taxes are payable in conjunction with periodic lease payments under Part IX.

#### **Amendments to Tax Roll and Tax Notices**

**17.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

#### **Subdivision**

**18.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
- (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall 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 property, and that person shall 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**

### **PERIODIC PAYMENTS**

#### **Taxes as Percentage of Rental Payment**

20.(1) The Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased 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 Lheidli T'enneh 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 shall 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 X**

### **PAYMENT RECEIPTS AND TAX CERTIFICATES**

#### **Receipts for Payments**

21. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

#### **Tax Certificate**

22.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

## **PART XI**

### **PENALTIES AND INTEREST**

#### **Penalty**

23. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall 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**

24. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

**Application of Payments**

25. Payments for taxes shall 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 XII****REVENUES AND EXPENDITURES****Revenues and Expenditures**

26.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Lheidli T'enneh.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law.

**Reserve Funds**

27.(1) Reserve funds established by the Council shall

- (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 shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that Lheidli T'enneh 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 Lheidli T'enneh, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (a) assumed third-party management of Lheidli T'enneh's local revenue account, and
- (b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Lheidli T'enneh,

the FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall 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 shall 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 XIII**

#### **COLLECTION AND ENFORCEMENT**

##### **Recovery of Unpaid Taxes**

28.(1) The liability referred to in subsection 6(2) is a debt recoverable by Lheidli T'enneh in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator shall request authorization from the Council by resolution.

##### **Tax Arrears Certificate**

29.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator shall 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 shall not be issued for at least six (6) months after the day on which the taxes became due.

##### **Creation of Lien**

30.(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 shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall 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**

31.(1) This section applies to this Part and Parts XIV, XV and XVI.

(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 shall 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 XIV****SEIZURE AND SALE OF PERSONAL PROPERTY****Seizure and Sale of Personal Property**

32.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

**Notice of Seizure and Sale**

33.(1) Before proceeding under subsection 32(1), the tax administrator shall 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 shall deliver to the debtor a receipt for the personal property seized.

**Notice of Sale of Seized Personal Property**

34.(1) The tax administrator shall 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 shall not occur until at least sixty (60) days after the personal property was seized.

#### **Conduct of Sale**

**35.(1)** A sale of personal property shall 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 shall 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 shall be published in the manner set out in subsection 34(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 shall be postponed until after the court rules on the challenge.

#### **Registered Security Interests**

**36.** 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**

**37.(1)** The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to Lheidli T'enneh in order of their priority under the laws applicable in the Province, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

### **PART XV**

#### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

##### **Seizure and Assignment of Taxable Property**

**38.(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 shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

##### **Upset Price**

**39.(1)** The tax administrator shall 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 43(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**

**40.**(1) A Notice of Sale of a Right to Assignment of Taxable Property shall 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 shall 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 shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Lheidli T'enneh is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

#### **Notice to Minister**

**41.** The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

#### **Subsisting Rights**

**42.** 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 43(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**

**43.**(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 Lheidli T'enneh 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, Lheidli T'enneh shall, without delay, repay to that bidder the amount of the bid; and
- (b) the tax administrator shall notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the redemption.

(3) No assignment of taxable property shall 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, Lheidli T'enneh shall 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 40(3).

#### **Assignment of Taxable Property**

44.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall 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 43(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 43(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

#### **Proceeds of Sale**

45.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to Lheidli T'enneh, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

#### **Resale by First Nation**

46.(1) If the right to assignment of taxable property is purchased by Lheidli T'enneh under subsection 40(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 XVI**

#### **DISCONTINUANCE OF SERVICES**

##### **Discontinuance of Services**

47.(1) Subject to this section, Lheidli T'enneh 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 Lheidli T'enneh 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 shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Lheidli T'enneh shall 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 XVII

### GENERAL PROVISIONS

#### Disclosure of Information

48.(1) The tax 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 Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose, to the agent of a holder, confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall 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

49. Notwithstanding section 48, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

#### Validity

50. 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 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 Lheidli T'enneh, tax administrator or the assessor to do something within the required time.

### Limitation on Proceedings

51.(1) No person may commence an action or proceeding for the return of money paid to Lheidli T'enneh, 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 Lheidli T'enneh shall be deemed to have been voluntarily paid.

### Notices

52.(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 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

53.(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.

### Repeal

54. The *Lheit-Lit'en Indian Band Taxation By-law*, as amended, is hereby repealed in its entirety.

### Force and Effect

55. This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 18th day of December, 2013, at Prince George, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dominic Frederick  
Chief Dominic Frederick

\_\_\_\_\_  
Councillor Clarence John

signed \_\_\_\_\_ Louella Nome  
Councillor Louella Nome

signed \_\_\_\_\_ Jennifer Pighin  
Councillor Jennifer Pighin

**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR LHEIDLI T'ENNEH**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to subsection 19(1) of the *Lheidli T'enneh Property Taxation Law, 2013*, I request that you provide to me, in writing, no later than \_\_\_\_\_, [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Lheidli T'enneh Property Taxation Law, 2013*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of Lheidli T'enneh, located at 1041 Whenun Road, Prince George, B.C., V2K 5X8 during normal business hours. Payment shall be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Lheidli T'enneh Property Taxation Law, 2013*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                             |
|--|-----------------------------|
| 1. For preparation of a notice   | \$ 75.00                    |
| 2. For service of notice on each person or place<br>by Lheidli T'enneh   | \$ 150.00                   |
| 3. For service of notice on each person or place by<br>a process server, bailiff or delivery service   | actual cost                 |
| 4. For advertising in newspaper  | actual cost                 |
| 5. For staff time spent in conducting a seizure and sale<br>of personal property, not including costs otherwise<br>recovered under this Schedule | \$50 per<br>person per hour |
| 6. Actual costs incurred by Lheidli T'enneh for the seizure,<br>storage and sale of personal property shall be charged based<br>on receipts.     |                             |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Lheidli T'enneh Property Taxation Law, 2013*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Lheidli T'enneh Property Taxation Law, 2013*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest shall be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) shall be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of Lheidli T'enneh, located at 1041 Whenun Road, Prince George, B.C. V2K 5X8 during normal business hours. Payment shall be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI****NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 33(2) of the *Lheidli T'enneh Property Taxation Law, 2013*, seizing the personal property described as follows:

[insert 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 shall 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 local newspaper with the largest circulation; 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 shall 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 shall be published.

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

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 Lheidli T'enneh shall take place on \_\_\_\_\_, 20\_\_ at \_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section 33(2) of the *Lheidli T'enneh Property Taxation Law, 2013*, shall 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 Lheidli T'enneh 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 Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 39 of the *Lheidli T’enneh Property Taxation Law, 2013*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Lheidli T’enneh, a copy of which may be obtained from the tax administrator.
2. The tax administrator shall
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the local newspaper with the largest circulation 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 shall 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 shall 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 shall be sold.
5. The tax administrator shall 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 shall be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Lheidli T’enneh shall 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 Lheidli T’enneh 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, Lheidli T’enneh shall, 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 shall 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, Lheidli T’enneh shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of Lheidli T’enneh shall, without delay, notify the Minister of Indian Affairs and Northern Development and the 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 shall 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 Lheidli T’enneh, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property shall be paid first to Lheidli T’enneh, 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 shall be paid to the debtor in accordance with the *Lheidli T’enneh Property Taxation Law, 2013*.

---

Tax Administrator for Lheidli T’enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property shall be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Lheidli T’enneh.

The public tender [auction] shall take place on:

\_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o’clock at  
 \_\_\_\_\_ [location].

The tax administrator shall conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice shall 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 shall 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 \_\_\_\_\_ 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, Lheidli T’enneh shall 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 Lheidli T’enneh 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, Lheidli T’enneh shall, 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 shall 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, Lheidli T’enneh shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to

any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of Lheidli T'enneh shall, without delay, notify the Minister of Indian Affairs and Northern Development and the 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 shall register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property shall be paid first to Lheidli T'enneh, 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 shall be paid to the debtor in accordance with the *Lheidli T'enneh Property Taxation Law, 2013*.

---

Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Lheidli T'enneh Property Taxation Law, 2013*.

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 shall be discontinued:

[list services to be discontinued]

\_\_\_\_\_  
Tax Administrator for Lheidli T'enneh

Dated: \_\_\_\_\_, 20\_\_\_\_.

**LOWER KOOTENAY INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Lower 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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Creston, in the Province of British Columbia.

A quorum of Council consists of 3 (60%) members of Council.

signed \_\_\_\_\_ Jason Louie  
Chief Jason Louie

signed \_\_\_\_\_ Anne Jimmie  
Councillor Anne Jimmie

signed \_\_\_\_\_ Robin Louie  
Councillor Robin Louie

\_\_\_\_\_  
Councillor Mary Basil

signed \_\_\_\_\_ Arlene Basil  
Councillor Arlene Basil

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

Property tax and interest for the current fiscal year	51,327.97
---	-----------

<b>TOTAL REVENUES</b>	<b>\$ 51,327.97</b>
-----------------------	---------------------

**PART 2: EXPENDITURES**

1. General Government Expenditures	
General Administrative	26,819.05
2. Protection Services	
Other Protective Services	2,200.00
3. Transportation	
Roads and streets	10,000.00
4. Recreation and Cultural Services	
Recreation	1,780.00
5. Community Development	
Land Rehabilitation	5,100.00
6. Contingency fund	5,000.00
7. Homeowner grant	428.92
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,327.97</b>
<b>BALANCE</b>	<b>\$ 0</b>

**LOWER KOOTENAY INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014 at Creston, in the Province of British Columbia.

A quorum of Council consists of 3 (60%) members of Council.

signed Jason Louie  
Chief Jason Louie

signed Anne Jimmie  
Councillor Anne Jimmie

signed Robin Louie  
Councillor Robin Louie

\_\_\_\_\_  
Councillor Mary Basil

signed Arlene Basil  
Councillor Arlene Basil

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
1 Residential	9.59100
2 Utilities	49.67001
3 Supportive Housing	0.00000
4 Major Industry	0.00000
5 Light Industry	7.49900
6 Business and Other	5.17103
7 Forest Land	0.00000
8 Recreational Property/Non-Profit Organization	0.00000
9 Farm	18.19540

**LOWER KOOTENAY INDIAN BAND  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....

PART II - Interpretation and Application .....

PART III - Administration .....

*Division 1 - Council* .....

*Division 2 - Finance and Audit Committee* .....

*Division 3 - Officers and Employees* .....

*Division 4 - Conduct Expectations* .....

PART IV - Financial Management .....

*Division 1 - Financial Plans and Annual Budgets* .....

*Division 2 - Financial Institution Accounts* .....

*Division 3 - Expenditures* .....

*Division 4 - General Matters* .....

*Division 5 - Borrowing* .....

*Division 6 - Risk Management* .....

*Division 7 - Financial Reporting* .....

*Division 8 - Information and Information Technology* .....

PART V - Capital Projects .....

PART VI - Borrowing Member Requirements .....

PART VII - Land Management .....

PART VIII - Oil and Gas and Moneys Management .....

PART IX - Miscellaneous .....

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest .....

PART I - Interpretation .....

PART II - Councillors and Committee Members .....

PART III - Officers and Employees .....

PART IV - Contractors .....

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the Lower Kootenay Indian Band considers it to be in the best interest of the First Nation to make a law for such purposes;

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 18, 2014.

C. The Council of the Lower Kootenay Indian Band enacted the Lower Kootenay Indian Band Financial Administration Law on June 5, 2012 and received compliance approval of the law from the First Nations Financial Management Board (the “Board”) on September 24, 2012; and

D. The Council of the Lower Kootenay Indian Band now desires to amend the Lower Kootenay Indian Band Financial Administration Law enacted June 5, 2012 to meet the April 1, 2014 standards set by the Board and to request an updated compliance approval from the Board.

NOW THEREFORE the Council of the Lower Kootenay Indian Band hereby repeals the Lower Kootenay Indian Band Financial Administration Law enacted June 5, 2012 and enacts the following to replace it:

## PART I CITATION

### Citation

1. This Law may be cited as the *Lower Kootenay Indian Band Financial Administration Law, 2014*.

## PART II INTERPRETATION AND APPLICATION

### Definitions

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a First Nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

- (a) the individual’s spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, a credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Lower Kootenay Indian Band;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations made under the Act*;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws,

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

**Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

**Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

**Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope and Application**

7. This Law applies to the financial administration of the First Nation.

**PART III****ADMINISTRATION*****Division 1 - Council*****Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### ***Division 2 - Finance and Audit Committee***

#### **Interpretation**

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

- (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all First Nation members;
- (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

### **Committee Established**

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.**(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings,
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

#### **Committee Procedures**

**14.**(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

**Financial Planning Responsibilities**

**15.**(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) operational plans, projections and priorities,
  - (iii) business plans, projections and priorities, and
  - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

**Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

**Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;

- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

#### ***Division 4 - Conduct Expectations***

##### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

#### **Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

### **PART IV**

#### **FINANCIAL MANAGEMENT**

##### *Division 1 - Financial Plans and Annual Budgets*

#### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;

- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

**Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

**Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

**Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

**Policy for First Nation Information or Involvement**

**31.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

**32.**(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;

- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

**34.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

**38.(1)** An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.(1)** Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.(1)** No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

## ***Division 4 - General Matters***

### **Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

### **Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

### **Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

### **Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
  - (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

### **Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

- 47.** All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

- 48.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

***Division 5 - Borrowing*****Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

**Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

### **Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

### **Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***Division 6 - Risk Management***

### **Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

#### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

#### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

**Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 - Financial Reporting*****GAAP**

68. All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.(1)** The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

### **Access to Annual Financial Statements**

**76.(1)** Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

**77.(1)** Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.(1)** All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.(1)** The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

**80.(1)** The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

#### **Account Records**

**81.(1)** The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

**82.(1)** No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;

- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

#### **Land Management Obligations**

**94.(1)** If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the

First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

- (4) The Council must establish policies or procedures or give directions
- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;
  - (b) for the inquiry or investigation into reports made under section 96; and
  - (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Repeal**

**103.** The *Lower Kootenay Indian Band Financial Administration Law, 2012*, is hereby repealed in its entirety.

**Coming into Force**

**104.(1)** This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Creston, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of 3 (\_\_\_) members of Council was present throughout.

signed \_\_\_\_\_ Jason Louie  
Chief Jason Louie

signed \_\_\_\_\_ Arlene Basil  
Councillor Arlene Basil

\_\_\_\_\_  
Councillor Mary Basil

signed \_\_\_\_\_ Anne Jimmie  
Councillor Anne Jimmie

signed \_\_\_\_\_ Robin Louie  
Councillor Robin Louie

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART VII****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART VIII****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor’s spouse;

(c) real property owned by the councillor or the councillor’s spouse; and

(d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor’s office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars (\$100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART IX****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
  - (a) would be considered within
    - (i) normal exchanges common to business relationships, or
    - (ii) normal exchanges common at public cultural events of the First Nation;
  - (b) is of nominal value;
  - (c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART X CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

**General Obligations**

**20.**(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

**Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

**Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

**First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**LOWER NICOLA INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. 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 25th day of June, 2014, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Aaron Sam  
Chief Aaron Sam

signed Clyde Sam  
Councilor Clyde Sam

\_\_\_\_\_  
Councilor Clarence Basil Jr.

\_\_\_\_\_  
Councilor Harold Joe

\_\_\_\_\_  
Councilor Nicholas Peterson

signed Robert Sterling  
Councilor Robert Sterling

signed Arthur Dick  
Councilor Arthur Dick

signed Molly Toodlican  
Councilor Molly Toodlican

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1	Local revenues for current fiscal year	
a.	Property Tax	\$ 1,382,924
2	Other Revenue	
a.	Payment in lieu of taxes	15,113
3	Accumulated Surplus - Local revenues carried over from previous fiscal year	
	<b>TOTAL REVENUES</b>	<u>\$ 1,398,037</u>

**PART 2: EXPENDITURES**

1	General Government Expenditures	
a.	Executive and Legislative	\$ 230,000
b.	General Administrative	270,000
c.	Other General Government - Membership registry	
d.	Other Services - Human Resources	45,000
2	Protection Services	
a.	Firefighting	72,000
b.	Regulatory Measures - animal control by-law	
c.	Other Protective Services - hydrant	
3	Transportation	
a.	911 Service (10%)	
b.	Street lighting (10%)	
c.	Public Transit - service contract	
d.	Other Transportation - Public Works	18,931
4	Recreation and Cultural Services	
a.	Recreation - Arena	45,000
b.	Heritage Protection - cemeteries	
c.	Heritage Protection - Arbour	
d.	Culture - Community events	
5	Community Development	
a.	Community Planning	
b.	Economic Development Program	
c.	Economic Development - Joeyaska	
c.	Land Rehabilitation and Beautification	

6	Environment Health Services	25,000
	a. Garbage Waste Collection and Disposal (20%)	
	b. Recycling (100% first year, 20% after)	10,000
	c. Landfill - service contract (20%)	
7	Fiscal Services	
	a. Other Payments - bank loans	222,443
8	Other Services	
	a. Health - soup kitchen	
	b. Trade & Industry - job development	32,156
	c. Agriculture - irrigation ditch	
9	Contingency Amounts	69,146
10	Transfers into reserve funds	
	a. Land Management and Capital Development Reserve	<u>358,361</u>
TOTAL EXPENDITURES		<u>\$ 1,398,037</u>
<b>BALANCE</b>		<b>\$ 0</b>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District – 2011 Environmental Health Services Agreement

Waste Reduction, Recycling \$18,090

Solid Waste Collection, Disposal \$12,060

Thompson-Nicola Regional District – 2011 911 Emergency Telephone Services Agreement

911 Emergency Telephone \$2,530

District of Logan Lake – 2011 Mutual Aid Agreement

Fire and Rescue \$200

City of Merritt

Local bus service \$5,000

Fire Suppression Agreement \$3,600

Contractor

Household Waste Disposal \$33,750

Note: This Budget includes one attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

1. Land Management and Capital Development	
Beginning balance as of April 1, 2014:	\$408,108
Transfers out	
to local revenue account:	
Transfers in	
from local revenue account:	\$358,361
Ending balance as of March 31, 2015:	\$766,469
2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2014:	\$103,538
Transfers out	
to local revenue account	
Transfers in	
from local revenue account:	
Ending balance as of March 31, 2015:	\$103,538

**LOWER NICOLA INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2013*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2014, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Aaron Sam  
Aaron Sam, Chief

\_\_\_\_\_  
Clarence Basil, Jr., Councilor

signed Arthur Dick  
Arthur Dick, Councilor

signed Clyde Sam  
Clyde Sam, Councilor

\_\_\_\_\_  
Nicholas Peterson, Councilor

signed Robert Sterling  
Robert Sterling, Councilor

signed Molly Toodlican  
Molly Toodlican, Councillor

\_\_\_\_\_  
Harold Joe, Councillor

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000
<u>British Columbia</u>	
1 Residential	8.0000
2 Utilities	66.7800
4 Major Industry	70.0000
5 Light Industry	42.2900
6 Business/Other	25.3100
7 Managed Forest Land	7.3000
8 Recreational/Non-Profit	10.0000
9 Farm Land	29.0000

**MALAHAT FIRST NATION  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Malahat First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Malahat First Nation enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Malahat First Nation Financial Administration Law, 2014*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“director of finance” means the person appointed director of finance under section 19;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Malahat First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “nation manager” means the person appointed nation manager under section 18;
- “officer” means the nation manager, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.**(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

**4.**(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III ADMINISTRATION *Division 1 - Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the director of finance must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the nation manager and to each of the dependents of the nation manager; and
- (d) any contracts between the First Nation and the nation manager and between the First Nation and a dependent of the nation manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

#### *Division 2 - Finance and Audit Committee*

### **Interpretation**

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

### **Committee Established**

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

- (3) The following individuals are not eligible to be members of the Committee:
- (a) an individual who is an employee of the First Nation;
  - (b) an individual who has an immediate family member who is an officer of the First Nation;
  - (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
  - (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
  - (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.
- (4) The Council must establish policies or procedures or give directions requiring
- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
  - (b) each member of the Committee annually to sign a statement confirming that the member is independent.
- (5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:
- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
  - (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
    - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
    - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (6) If the Committee consists of
- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
  - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (8) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
  - (b) the chair of the Committee recommends removal.
- (9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the nation manager and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The nation manager 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 nation manager or the director of finance; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the nation manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) operational plans, projections and priorities,
  - (iii) business plans, projections and priorities, and
  - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Nation Manager**

18.(1) The Council must appoint a person as nation manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the nation manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the nation manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the nation manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the nation manager's duties specified in this Law.

(3) The nation manager may assign the performance of any of the nation manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the nation manager of the responsibility to ensure that these duties or functions are carried out properly.

**Director of Finance**

19.(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 nation manager, 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, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the director of finance under this Law; and
- (o) to carry out any other activities specified by the nation manager 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 nation manager, 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**

20.(1) The tax administrator reports to the nation manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the nation manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

**Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the nation manager, 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 nation 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 nation manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

***Division 4 - Conduct Expectations*****Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

#### **Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

### **PART IV**

#### **FINANCIAL MANAGEMENT**

##### ***Division 1 - Financial Plans and Annual Budgets***

#### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.(1)** On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for First Nation Information or Involvement**

**31.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

## ***Division 2 - Financial Institution Accounts***

### **Financial Institution Accounts**

**32.**(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the nation manager or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;

- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.**(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

#### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.**(1) The nation manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the nation manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

#### **Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

#### **Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The nation manager or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the nation manager or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

42.(1) The nation manager or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

## ***Division 5 - Borrowing***

### **Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

### **Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

#### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

#### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

#### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

#### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

#### **Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the nation manager 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.

**Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

**Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the 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 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the nation 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 nation manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

**Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 - Financial Reporting*****GAAP**

68. All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year, the 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.

(4) 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 and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.**(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

**Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

**Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the director of finance; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The nation manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the nation manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.**(1) The nation manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

**80.**(1) The nation manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

#### **Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The 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 *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the nation manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The nation manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the nation manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;

- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The nation manager may retain the services of a professional engineer or other consultant to assist the nation manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

#### **Land Management Obligations**

**94.(1)** If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the nation manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the nation manager under subsection 96(3), the nation manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the nation manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The nation manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

#### **Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

#### **Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of September, 2014, at Mill Bay, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed \_\_\_\_\_ David Harry  
Chief David Harry

signed \_\_\_\_\_ Russell Harry  
Councillor Russell Harry

signed \_\_\_\_\_ Tommy Harry  
Councillor Tommy Harry

signed \_\_\_\_\_ Dean Harry  
Councillor Dean Harry Sr.

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the nation manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The nation manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the nation manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the nation manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The nation manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the nation manager or, in the case of the nation manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the nation manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the nation manager or, in the case of the nation manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV**

### **CONTRACTORS**

#### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

#### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

**General Obligations**

**20.**(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

**Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

**Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

**First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**MATSQUI FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the Matsqui First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Matsqui First Nation Property Assessment 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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of June, 2014, at Matsqui First Nation IR #2, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Alice McKay  
Chief Alice McKay

signed \_\_\_\_\_ Brenda Morgan  
Councillor Brenda Morgan

\_\_\_\_\_  
Councillor Louis Julian

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:		
a. Property Tax		\$322,603.00
<b>TOTAL REVENUES</b>		<b>\$322,603.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures		\$ 40,000.00
a. Executive and Legislative	\$15,000.00	
b. General Administrative	\$20,000.00	
c. Other General Government	\$ 5,000.00	
2. Protection Services		\$ 83,480.98
a. Policing	\$28,431.00	
b. Firefighting	\$10,329.00	
c. Regulatory Measures		
d. Other Protective Services	\$44,720.98	
3. Transportation		\$ 60,000.00
a. Roads and Streets	\$60,000.00	
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$ 20,000.00
a. Recreation	\$20,000.00	
b. Culture		
c. Heritage Protection		
d. Other Recreation and Culture		
g. Land Rehabilitation and Beautification		
h. Other Regional Planning and Development		
5. Environment Health Services		\$ 18,402.00
a. Water Purification and Supply	\$10,797.00	
b. Sewage Collection and Disposal	\$ 7,605.00	
c. Garbage Waste Collection and Disposal		
d. Recycling		
e. Other Environmental Services		

Laws under the FMA / Lois sous le régime de la LGFPN

578

6. Grants:		\$ 95,846.54
a. Home owner grant equivalents:	\$95,846.54	
7. Contingency Amounts		\$ 4,873.48
<b>TOTAL EXPENDITURES</b>		<b>\$322,603.00</b>
<b>BALANCE</b>		<b>\$ 0</b>

**MATSQUI FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2014*

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, 2014*;

“First Nation” means the Matsqui First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One hundred dollars (\$100), the taxable property shall be taxed at One hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2014, at Matsqui Indian Reserve #2, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Alice McKay  
Chief Alice McKay

signed \_\_\_\_\_ Brenda Morgan  
Councillor Brenda Morgan

\_\_\_\_\_  
Councillor Louis Julian

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	8.2500
Class 2 - Utilities	53.8710
Class 4 - Major Industry	0.0
Class 5 - Light Industry	24.5000
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0
Class 10(a) Regulated Railway	35.01621
Class 10(b) Regulated Utility	54.76401

**MATSQUI FIRST NATION  
PROPERTY ASSESSMENT LAW, 2013**

[Effective December 12, 2013]

TABLE OF CONTENTS

PART I	Citation .....	[s. 1]
PART II	Definitions and References.....	[s. 2]
PART III	Administration.....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections.....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice .....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll.....	[ss. 18–19]
PART VIII	Reconsideration of Assessment.....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21–27]
PART X	Appeal to Assessment Review Board.....	[ss. 28–51]
PART XI	General Provisions .....	[ss. 52–58]
SCHEDULE I	Property Classes	
SCHEDULE II	Request for Information by Assessor	
SCHEDULE III	Notice of Assessment Inspection	
SCHEDULE IV	Declaration of Purpose for the Use of Assessment Information	
SCHEDULE V	Assessment Notice	
SCHEDULE VI	Request for Reconsideration of Assessment	
SCHEDULE VII	Notice of Appeal to Assessment Review Board	
SCHEDULE VIII	Notice of Withdrawal	
SCHEDULE IX	Notice of Hearing	
SCHEDULE X	Order to Attend/Produce Documents	
SCHEDULE XI	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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. Pursuant to the *Matsqui First Nation Custom Election Regulations & Procedures* the Matsqui First Nation Council consists of the elected Chief and Councillors of the Matsqui and six appointed family representatives. The elected Chief and Councillors hold the signatory status for Matsqui.

C. The Council of the Matsqui First Nation (“First Nation”) deems it to be in the best interests of the First Nation to make a law for such purposes; and

D. 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 First Nation, at a duly convened meeting, enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Matsqui First Nation Property Assessment Law, 2013*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];
- “assessor” means a person appointed by the Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” for the purposes of paragraph 2(1)(b) of the *Indian Act*, R.S.C. 1985, c. I-5 and this Law means the Governing Body of the First Nation selected pursuant to, and as defined in, the *Matsqui First Nation Custom Election Regulations & Procedures*;
- “First Nation” means the Matsqui First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being:
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide:

- (i) a dwelling house or premises,
- (ii) a business office or premises,
- (iii) accommodation for any other purpose,
- (iv) shelter for machinery or other equipment, or
- (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes:

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Assessor**

3.(1) The Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council must be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date:

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the First Nation, in a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or under a land code established in accordance with the *First Nations Land Management Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use:

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

## **PART V**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor,

within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

### **Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection (Schedule III) is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if:

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

## **PART VI**

### **ASSESSMENT ROLL AND ASSESSMENT NOTICE**

#### **Assessment Roll**

10.(1) On or before December 31 of each year the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

#### **Certification by Assessor**

**11.** On completion of an assessment roll and on or before December 31 in that year the assessor must:

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to the Council.

#### **Assessor to Prepare and Certify Revised Assessment Roll**

**12.(1)** No later than March 31 after the certification of the assessment roll under section 11, the assessor must:

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must:

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

#### **Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is:

- (a) valid and binding on all parties concerned, despite any:
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

#### **Inspection and Use of Assessment Roll**

**14.(1)** On receipt by the Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) 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 IV:

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be sent by e-post to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-post is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

**PART VII**  
**ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

**Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the:

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in:

- (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
- (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that:

- (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
- (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to a court order the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

**Supplementary Assessment Roll**

19.(1) If, after the certification of the revised assessment roll, or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land:

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land:

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to:

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll was certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll:

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### **Reconsideration by Assessor**

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must:

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either:

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

## PART IX

### ASSESSMENT REVIEW BOARD

#### Council to Establish Assessment Review Board

21.(1) The Council must, by resolution, establish an Assessment Review Board to:

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation.

(4) Each member of the Assessment Review Board must hold office for a period of two (2) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

#### Remuneration and Reimbursement

22.(1) 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 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Conflicts of Interest**

**23.**(1) A person must not serve as a member of the Assessment Review Board if the person:

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.**(1) The Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must:

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Appointment of Secretary**

**25.**(1) The Council may, appoint a secretary of the Assessment Review Board.

(2) If appointed pursuant to subsection 25(1) the secretary of the Assessment Review Board must:

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

### **Removal of Member**

**26.** The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member:

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

### **Duty of Member**

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

## **PART X**

### **APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals and Assessor Recommendations**

28. The Assessment Review Board must:

- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

#### **Notice of Appeal**

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering:

- (a) a completed Notice of Appeal (Schedule VII),
- (b) a copy of the Assessment Notice or provision of all of the information contained in the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-posted to the persons named on the assessment roll in respect of the assessable property.

- (2) The address for delivery of a Notice of Appeal to the assessor is

#240 – 31935 South Fraser Way  
Abbotsford, BC V2T 5N7

- (3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

#### **Agents and Solicitors**

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing (Schedule IX) setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation:

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

**Parties**

32. The parties in a hearing, except as provided in subsection 31(3), are:

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

**Delivery of Documentation**

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

35.(1) The chair must:

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

### **Maintaining Order at Hearings**

**37.(1)** The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

### **Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.(1)** All three (3) members of the Assessment Review Board constitutes a quorum.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

### **Combining Hearings**

**41.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor

recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

#### **Power to Determine Procedures**

**42.(1)** Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

#### **Orders to Attend or Provide Documents**

**43.(1)** At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to:

- (a) attend a hearing to give evidence; or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board;

by issuing an Order to Attend/Provide Documents (Schedule X) and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3):

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
- (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

#### **Adjournments**

**44.** The Assessment Review Board may:

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

#### **Costs**

**45.** The Assessment Review Board may make orders requiring a party:

- (a) to pay all or part of the costs of another party in respect of the appeal;
- (b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal;

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

#### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at

the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must:

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction:

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board (Schedule VIII).

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(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.

### **Delivery of Documents under this Part**

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made:

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if:

- (a) delivered personally, at the time that personal delivery is made;
- (b) sent by registered mail, on the fifth day after it is mailed;
- (c) sent by fax, at the time indicated on the confirmation of transmission; or
- (d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

**51.**(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

## **PART XI GENERAL PROVISIONS**

### **Disclosure of Information**

**52.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except:

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### **Disclosure for Research Purposes**

**53.** Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided:

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

**Notices**

**55.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given:

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice:

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

**Interpretation**

**56.(1)** The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Repeal**

**57.** The *Matsqui First Nation Property Assessment By-law Amendment 1-1995* 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 was duly enacted by a quorum of Council on the 18th day of November, 2013, at Abbotsford, in the Province of British Columbia and, in accordance with the *Matsqui First Nation Custom Election Regulations & Procedures*, signed by the following 3 signatories of the Matsqui First Nation:

signed \_\_\_\_\_ Alice McKay  
Chief Alice McKay

signed \_\_\_\_\_ Brenda Morgan  
Councillor Brenda Morgan

signed \_\_\_\_\_ Louis Julian  
Councillor Louis Julian

**SCHEDULE I**

**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**

**REQUEST FOR INFORMATION BY ASSESSOR  
FOR THE MATSQUI FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 8 of the *Matsqui First Nation Property Assessment Law, 2013*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**

**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “assessable property”)

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section 8 of the *Matsqui First Nation Property Assessment Law, 2013*, the assessor for the Matsqui First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
British Columbia, \_\_\_\_\_ [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 *Matsqui First Nation Property Assessment Law, 2013*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment;  
or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Matsqui First Nation and delivered to the Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as: \_\_\_\_\_

The assessed value by classification of the interest in land is: \_\_\_\_\_

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Matsqui First Nation Property Assessment Law, 2013*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Matsqui First Nation Property Assessment Law, 2013*.

\_\_\_\_\_  
Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Matsqui First Nation  
[address]

PURSUANT to the provisions of the *Matsqui First Nation Property Assessment Law, 2013*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

---



---

Name of Applicant (print name): \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Matsqui First Nation  
[address]

PURSUANT to the provisions of the *Matsqui First Nation Property Assessment Law, 2013*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---



---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---



---

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_) is enclosed with this Notice of Appeal.

Name of Complainant (print name): \_\_\_\_\_

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

NOTE: A copy of the Assessment Notice or, provision of all of the information contained in the Assessment Notice, must be enclosed with this Notice of Appeal.

**SCHEDULE VIII**

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Matsqui First Nation  
[address]

PURSUANT to the provisions of the *Matsqui First Nation Property Assessment Law, 2013*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (print name): \_\_\_\_\_

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**

**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Matsqui First Nation in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Matsqui First Nation, hereby certify that this is the Matsqui 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 *Matsqui First Nation Property Assessment Law, 2013*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, British Columbia.

**MATSQUI FIRST NATION  
PROPERTY TAXATION LAW, 2013**

[Effective December 12, 2013]

TABLE OF CONTENTS

PART I	Citation .....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–4]
PART IV	Liability for Taxation .....	[ss. 5–7]
PART V	Exemptions from Taxation .....	[s. 8]
PART VI	Grants and Tax Abatement .....	[ss. 9–10]
PART VII	Levy of Tax .....	[ss. 11–12]
PART VIII	Tax Roll and Tax Notice .....	[ss. 13–17]
PART IX	Payment Receipts and Tax Certificates .....	[ss. 18–19]
PART X	Penalties and Interest .....	[ss. 20–22]
PART XI	Revenues and Expenditures .....	[ss. 23–24]
PART XII	Collection and Enforcement .....	[ss. 25–28]
PART XIII	Seizure and Sale of Personal Property .....	[ss. 29–34]
PART XIV	Seizure and Assignment of Taxable Property .....	[ss. 35–43]
PART XV	Discontinuance of Services .....	[s. 44]
PART XVI	General Provisions .....	[ss. 45–52]
SCHEDULE I	Request for Information by Tax Administrator	
SCHEDULE II	Tax Notice	
SCHEDULE III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property	
SCHEDULE IV	Tax Certificate	
SCHEDULE V	Tax Arrears Certificate	
SCHEDULE VI	Notice of Seizure and Sale of Personal Property	
SCHEDULE VII	Notice of Sale of Seized Personal Property	
SCHEDULE VIII	Notice of Seizure and Assignment of Taxable Property	
SCHEDULE IX	Notice of Sale of a Right to Assignment of Taxable Property	
SCHEDULE X	Notice of Discontinuance of Services	

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. Pursuant to the *Matsqui First Nation Custom Election Regulations & Procedures* the Matsqui First Nation Council consists of the elected Chief and Councillors of the Matsqui and six appointed family representatives. The elected Chief and Councillors hold the signatory status for Matsqui.

C. The Council of the Matsqui First Nation (“First Nation”) deems it to be in the best interests of the First Nation to make a law for such purposes; and

D. 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 First Nation, at a duly convened meeting, enacts as follows:

## PART I CITATION

### Citation

1. This Law may be cited as the *Matsqui First Nation Property Taxation Law, 2013*.

## PART II DEFINITIONS AND REFERENCES

### Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Matsqui First Nation Property Assessment Law, 2013*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” for purposes of paragraph 2(1)(b) of the *Indian Act*, R.S.C. 1985, c. I-5 and this Law means the Governing Body of the First Nation selected pursuant to, and as defined in, the *Matsqui First Nation Custom Election Regulations & Procedures*;

“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 Matsqui First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First nation or all of the members of the First Nation;

“First Nation Land Register” means the land register maintained by the Aboriginal Affairs and Northern Development Canada under clause 51.1 of the Framework Agreement on First Nation Land Management;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being:

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation,

includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“Law” means the *Matsqui First Nation Property Taxation Law, 2013*;

“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 land are registered;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include:

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law; and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include:

(a) the collection of taxes and the enforcement of payment under this Law;

(b) the day to day management of the First Nation's local revenue account;

(c) the supervision and direction of the work of all other officers and employees appointed or engaged pursuant to this Law and the Assessment Law; and

(d) the performance of such other duties as may be required to effectively implement and administer this Law and other Laws of the First Nation when so directed by the Council of the First Nation.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV LIABILITY FOR TAXATION**

#### **Application of Law**

5. This Law applies to all interests in land.

#### **Tax liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding a proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

#### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

#### Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

**Annual Grants**

10.(1) The Council may provide for a grant to a holder 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) The Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

**PART VII  
LEVY OF TAX**

**Tax Levy**

11.(1) On or before May 28 in each taxation year, the Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

**Special Levy**

11.1 If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

**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 Matsqui Band Office 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 Matsqui First Nation.

**PART VIII**  
**TAX ROLL AND TAX NOTICE**

**Tax Roll**

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property, interest in land and any improvements as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

**Annual Tax Notices**

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 property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

**Amendments to Tax Roll and Tax Notices**

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

**16.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may:

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law;

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary; and

(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**

**17.(1)** The tax administrator may deliver a Request for Information as set out in Schedule I to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

## **PART IX**

### **PAYMENT RECEIPTS AND TAX CERTIFICATES**

#### **Receipts for Payments**

**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 twenty-five dollars (\$25.00) for each tax roll folio searched.

## **PART X**

### **PENALTIES AND INTEREST**

#### **Penalty**

**20.** If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

#### **Interest**

**21.** If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at twelve percent (12%) per annum, compounded monthly.

**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 Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include:

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

**Reserve Funds**

24.(1) Reserve funds established by the Council must:

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law:

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has:

- (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 FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;

- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

## PART XII

### COLLECTION AND ENFORCEMENT

#### **Recovery of Unpaid Taxes**

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XVI the tax administrator must request authorization from Council by resolution.

#### **Tax Arrears Certificate**

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

#### **Creation of Lien**

27.(1) Unpaid taxes are a charge in favour of the First Nation on all taxable property and a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law and may register a lien and charge in the First Nation Land Register.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land. The lien or charge created and its priority is not lost or impaired by any neglect, omission or error of the tax administrator or any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.

(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 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 the Supreme Court of British Columbia is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

**Notice of Seizure and Sale**

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale (Schedule VI).

(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 in the form set out in Schedule IX on the debtor and deliver a copy to any person or entity with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

##### **Upset Price**

**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 as set out in Schedule IX 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 Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

#### **Subsisting Rights**

**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 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 Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 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 or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 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 interest in land.

(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 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, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### Disclosure for Research Purposes

46. Notwithstanding section 45, the Council may disclose information and records to a third party for research purposes, including statistical research, provided:

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

### Validity

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 this Law and must be construed as being inserted for convenience of reference only.

### Repeal

51. *The Matsqui First Nation Property Taxation By-law Amendment 1-1995* is hereby repealed in its entirety.

### Force and Effect

52. This Law comes into force and effect on the later of \_\_\_\_\_ and the day after it is approved by the First Nations Tax Commission.

This Law was duly enacted by a quorum of Council on the 18th day of November, 2013, at Abbotsford, in the Province of British Columbia and, in accordance with the *Matsqui First Nation Custom Election Regulations & Procedures*, signed by the following 3 signatories of the Matsqui First Nation:

signed \_\_\_\_\_ Alice McKay  
Chief Alice McKay

signed \_\_\_\_\_ Brenda Morgan  
Councillor Brenda Morgan

signed \_\_\_\_\_ Louis Julian  
Councillor Louis Julian

**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE MATSQUI FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 17 of the *Matsqui First Nation Property Taxation Law, 2013*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE II**

**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Matsqui First Nation Property Taxation Law, 2013*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Matsqui 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 *Matsqui First Nation Property Taxation Law, 2013*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous year):	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable:	\$ _____

\_\_\_\_\_  
Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                  |
|--|------------------|
| 1. For preparation of a Notice   | \$100.00         |
| 2. For service of a Notice on each person or place<br>by the First Nation  | \$100.00         |
| 3. For service of a Notice on each person or place by<br>a process server, bailiff or delivery service   | actual cost      |
| 4. For advertising in newspaper  | actual cost      |
| 5. For staff time spent in conducting a seizure and<br>sale of personal property, not including costs otherwise<br>recovered under this Schedule | \$50.00 per hour |
| 6. Actual costs incurred by the First Nation for the seizure,<br>storage and sale of personal property will be charged based on<br>receipts.     |                  |

**SCHEDULE IV**

**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Matsqui First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Matsqui First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per annum, compounded monthly.

Payments must be made at the offices of the Matsqui First Nation, located at 31989 Harris Road, Matsqui, British Columbia, 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 Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI****NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 32 of the *Matsqui First Nation Property Taxation Law, 2013*, seizing the personal property described as follows:

[insert 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 Matsqui 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 Matsqui First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section 31 of the *Matsqui First Nation Property Taxation Law, 2013*, will be sold at the public auction:

[insert 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 Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VIII****NOTICE OF SEIZURE AND ASSIGNMENT OF  
TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 35 of the *Matsqui First Nation Property Taxation Law, 2013*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or 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 Matsqui 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 or auction in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. The Council of the First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right of an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates:
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Matsqui First Nation Property Taxation Law, 2013*.

---

Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE IX****NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF  
TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Matsqui 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 Matsqui First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Matsqui First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates:
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Matsqui First Nation Property Taxation Law, 2013*.

---

Tax Administrator for the Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE X**

**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_ TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Matsqui First Nation Property Taxation Law, 2013*.

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 Matsqui First Nation

Dated: \_\_\_\_\_, 20\_\_.

**METLAKATLA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 2.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** A Future Capital Infrastructure reserve fund is hereby established for the purposes of financing the provision of services to the planned Metlakatla subdivision.

**8.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**9.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**10.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**13.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of August, 2014, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

signed \_\_\_\_\_ **Harold Leighton**  
Chief Harold Leighton

signed \_\_\_\_\_ **Wayne Haldane**  
Councillor Wayne Haldane

\_\_\_\_\_  
Councillor Alrita Leask

signed \_\_\_\_\_ **Alvin Leask**  
Councillor Alvin Leask

signed \_\_\_\_\_ **James Nelson**  
Councillor James Nelson

\_\_\_\_\_  
Councillor Robert Nelson

signed \_\_\_\_\_ **Cindy Smith**  
Councillor Cindy Smith

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 20,586
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$164,801
<b>TOTAL REVENUES</b>	<b>\$185,387</b>

**PART 2: EXPENDITURES**

1. Contingency Amounts	\$ 250
2. Transfers into reserve	
a. Future Capital Infrastructure reserve fund	\$185,137
<b>TOTAL EXPENDITURES</b>	<b>\$185,387</b>
<b>BALANCE</b>	<b>\$ 0</b>

**Appendix A**  
**Reserve Fund Balances**

1. Future Capital Infrastructure reserve fund	
Beginning balance as of January 1, 2014 :	\$ 0
Transfers in	
i. from local revenue account:	\$ 185,387
Ending balance as of December 31, 2014:	<b>\$ 185,387</b>

**METLAKATLA FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of Aug, 2014, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

signed Harold Leighton  
Chief Harold Leighton

signed Wayne Haldane  
Councillor Wayne Haldane

signed Alrita Leask  
Councillor Alrita Leask

signed Alvin Leask  
Councillor Alvin Leask

signed James Nelson  
Councillor James Nelson

signed Robert Nelson  
Councillor Robert Nelson

signed Cindy Smith  
Councillor Cindy Smith

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000
Class 1 - Residential	
Class 2 - Utilities	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	36.30761
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**MORICETOWN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Moricetown First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Moricetown First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Moricetown First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1 2015, and ending March 31, 2016, is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2014, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Barry Nikal  
Chief Barry Nikal

signed \_\_\_\_\_ Warner William  
Councillor Warner William

signed \_\_\_\_\_ Desmond McKinnon  
Deputy Chief Desmond McKinnon

\_\_\_\_\_ Delvin Williams  
Councillor Delvin Williams

signed \_\_\_\_\_ Sandra George  
Councillor Sandra George

signed \_\_\_\_\_ Gary Naziel  
Councillor Gary Naziel

signed \_\_\_\_\_ Debbie Pierre  
Councillor Debbie Pierre

signed \_\_\_\_\_ Russell Lewis  
Councillor Russell Lewis

signed Lillian Lewis  
Councillor Lillian Lewis

signed Clement Mitchell  
Councillor Clement Mitchell

signed Andrew Tom  
Councillor Andrew Tom

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 53,791.08
<b>TOTAL REVENUES</b>	<b>\$ 53,791.08</b>

**PART 2: EXPENDITURES**

1. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Recreation Facility	\$ 51,101.08
2. Contingency Amounts	\$ 2,690.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,791.08</b>
<b>BALANCE</b>	<b>\$ 0</b>

**MORICETOWN FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Moricetown First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Moricetown First Nation Property Assessment Law, 2009*;

“First Nation” means the Moricetown First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Moricetown First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2014, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

signed \_\_\_\_\_ Barry Nikal  
Chief Barry Nikal

signed \_\_\_\_\_ Warner William  
Councillor Warner William

signed \_\_\_\_\_ Desmond McKinnon  
Deputy Chief Desmond McKinnon

\_\_\_\_\_  
Councillor Delvin Joseph

signed \_\_\_\_\_ Sandra George  
Councillor Sandra George

signed \_\_\_\_\_ Gary Naziel  
Councillor Gary Naziel

signed \_\_\_\_\_ Debbie Pierre  
Councillor Debbie Pierre

signed \_\_\_\_\_ Andrew Tom  
Councillor Andrew Tom

signed \_\_\_\_\_ Lillian Lewis  
Councillor Lillian Lewis

signed \_\_\_\_\_ Clement Mitchell  
Councillor Clement Mitchell

signed \_\_\_\_\_ Russell Lewis  
Councillor Russell Lewis

**SCHEDULE 1**

**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 5 - Light Industry	\$15.9230

**MOUNT CURRIE INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *MCIB Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *MCIB Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lil'wat Nation;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Lil'wat Nation” means the Mount Currie Indian Band, a band named in the schedule to the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *MCIB Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

signed \_\_\_\_\_ Lucinda Phillips  
Chief Lucinda Phillips

signed \_\_\_\_\_ Joshua Anderson  
Councillor Joshua Anderson

\_\_\_\_\_  
Councillor Vaughan Gabriel

signed \_\_\_\_\_ Chris Irving  
Councillor Chris Irving

signed \_\_\_\_\_ Joanne John  
Councillor Joanne John

signed \_\_\_\_\_ Lois Joseph  
Councillor Lois Joseph

signed \_\_\_\_\_ Tara Smith  
Councillor Tara Smith

\_\_\_\_\_  
Councillor Dean Nelson

signed Maxine Joseph-Bruce  
Councillor Maxine Joseph-Bruce

signed Nadine Pascal  
Councillor Nadine Pascal

signed Felicity V. Nelson  
Councillor Felicity V. Nelson

signed Alphonse Wallace  
Councillor Alphonse Wallace

---

Councillor Rosemary Stager

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES****1. Local revenues for current fiscal year:**

a. Property Tax	\$8,899
-----------------	---------

<b>TOTAL REVENUES:</b>	<b>\$8,899</b>
------------------------	----------------

**PART 2: EXPENDITURES****1. Environment Health Services**

a. Water Purification and Supply	\$3,000
----------------------------------	---------

b. Sewage Collection and Disposal	\$2,900
-----------------------------------	---------

c. Garbage Collection and Disposal	\$2,900
------------------------------------	---------

**2. Contingency Amounts**

a. Contingency Amounts	\$99
------------------------	------

<b>TOTAL EXPENDITURES:</b>	<b>\$8,899</b>
----------------------------	----------------

<b>BALANCE:</b>	<b>\$0</b>
-----------------	------------

**MOUNT CURRIE INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *MCIB Annual Rates Law, 2014*.

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;

“Lil'wat Nation” means the Mount Currie Indian Band, 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 *MCIB Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred fifty dollars (\$350.00), the taxable property shall be taxed at three hundred fifty dollars (\$ 350.00) for the taxation year.

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014 at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

signed \_\_\_\_\_ Lucinda Phillips  
Chief Lucinda Phillips

signed \_\_\_\_\_ Joshua Anderson  
Councillor Joshua Anderson

\_\_\_\_\_  
Councillor Vaughan Gabriel

signed \_\_\_\_\_ Chris Irving  
Councillor Chris Irving

signed \_\_\_\_\_ Joanne John  
Councillor Joanne John

signed \_\_\_\_\_ Lois Joseph  
Councillor Lois Joseph

signed \_\_\_\_\_ Tara Smith  
Councillor Tara Smith

\_\_\_\_\_  
Councillor Dean Nelson

signed \_\_\_\_\_ Maxine Joseph-Bruce  
Councillor Maxine Joseph-Bruce

signed \_\_\_\_\_ Nadine Pascal  
Councillor Nadine Pascal

signed \_\_\_\_\_ Felicity Nelson  
Councillor Felicity Nelson

signed \_\_\_\_\_ Alphonse Wallace  
Councillor Alphonse Wallace

\_\_\_\_\_  
Councillor Rosemary Stager

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value:
1 Residential	4.22810
2 Utilities	24.27940
3 Supportive Housing	1.95340
4 Major Industry	18.01800
5 Light Industry	15.25200
6 Business and Other	13.52900
7 Forest Land	8.76260
8 Recreational Property/Non-Profit Organization	6.21560
9 Farm	9.29590

**NADLEH WHUT'EN BAND**  
**ANNUAL EXPENDITURE LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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 Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for subsections 4(a) and 5(b)

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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 3rd day of June, 2014, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Martin Louie  
Chief Martin Louie

\_\_\_\_\_  
Councillor Mark Lacerte

signed \_\_\_\_\_ George George Sr.  
Councillor George George Sr.

signed \_\_\_\_\_ Eleanor Lowe  
Councillor Eleanor Lowe

signed \_\_\_\_\_ Cindy Salonas  
Councillor Cindy Salonas

\_\_\_\_\_  
Councillor Cheryl Barnetson

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**REVENUES**

1. Local revenues for current fiscal year:		
a. Property Tax		\$ 45,879.10
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year		\$ 57,948.19
<b>TOTAL REVENUES</b>		<b>\$103,827.29</b>

**EXPENDITURES**

1. General Government Expenditures		\$ 25,627.29
a. Executive and Legislative	\$ 3,000.00	
b. General Administrative	\$ 16,627.29	
c. Other Gen. Government (BCAA and appeals)	\$ 6,000.00	
2. Protection Services		\$ 2,200.00
a. Firefighting (service fee/fire hydrants)	\$ 2,200.00	
3. Transportation		\$ 19,000.00
a. Roads and Streets	\$ 12,000.00	
b. Snow and Ice Removal	\$ 5,000.00	
c. Other Transportation (dust control)	\$ 2,000.00	
4. Community Development		\$ 28,000.00
a. Beautification Project	\$ 24,000.00	
b. Weed Control	\$ 2,000.00	
c. 9-1-1 Emergency Telephone Response	\$ 1,000.00	
d. Fraser Lake Library	\$ 1,000.00	
5. Environmental Health Services		\$ 26,000.00
a. Garbage Waste Collection and Disposal	\$ 1,000.00	
b. Sewer System Maintenance	\$ 25,000.00	
6. Contingency		\$ 3,000.00
<b>TOTAL EXPENDITURES</b>		<b>\$103,827.29</b>
<b>BALANCE</b>		<b>\$0</b>

Note: We have a service agreement with the Regional District of Bulkley Nechako in the amount of \$8,500.00 for the provision of Fire, Garbage and 9-1-1 services.

**NADLEH WHUT'EN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Rates Law, 2014*.

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 Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

\_\_\_\_\_  
Chief Martin Louie

signed \_\_\_\_\_ George George  
Councilor George George Sr.

signed \_\_\_\_\_ Eleanor Lowe  
Councilor Eleanor Lowe

\_\_\_\_\_  
Councilor Cheryl Barnetson

signed \_\_\_\_\_ Mark Lacerte  
Councilor Mark Lacerte

signed \_\_\_\_\_ Cindy Salonas  
Councilor Cindy Salonas

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE IN	
	Improvements	Land
Class 1 - Residential	6.4699	6.2530
Class 2 - Utilities	25.0524	24.2932
Class 4 - Major Industry	18.7688	18.0314
Class 5 - Light Industry	16.0028	15.2654
Class 6 - Business and Other	14.0701	13.5387
Class 7 - Forest Land	9.4251	8.7744
Class 8 - Recreational Property/Non-Profit Organization	6.4364	6.2195
Class 9 - Farm	9.5164	9.2995

**NADLEH WHUT'EN BAND  
FINANCIAL ADMINISTRATION LAW**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application.....	[ss. 2–7]
PART III - Administration.....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management.....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding and Mitigating Conflicts of Interest	
PART I - Interpretation.....	[ss. 1–2]
PART II - Councillors and Committee Members.....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors.....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Nadleh Whut'en Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Nadleh Whut'en Band enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Nadleh Whut'en Band Financial Administration Law, 2013*.

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on December 19, 2013.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Nadleh Whut’en Band;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.
- (2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.
- (3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.
- (4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

- 3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

#### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

#### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

#### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope and Application**

7. This Law applies to the financial administration of the First Nation.

**PART III**  
**ADMINISTRATION**  
*Division 1 - Council*

**Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

**Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

**Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
- (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

***Division 2 - Finance and Audit Committee***

**Interpretation**

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all first nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to first nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

**Committee Established**

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the first nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the first nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
- (b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

#### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### ***Division 3 - Officers and Employees***

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

### **Tax Administrator**

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

***Division 4 - Conduct Expectations***

**Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

**Conduct of Officers, Employees, Contractors, etc.**

**23.(1)** This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

**PART IV**  
**FINANCIAL MANAGEMENT**

***Division 1 - Financial Plans and Annual Budgets***

**Fiscal Year**

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

**Multi-year Financial Plan**

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

**Content of Annual Budget**

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

**Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

#### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

#### **Amendments to Annual Budgets**

**29.(1)** The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

#### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

#### **Policy for First Nation Information or Involvement**

**31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;

- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.
- (2) The First Nation must establish the following accounts in a financial institution:
  - (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
  - (b) a local revenue account for money from local revenues;
  - (c) a trust account if the First Nation has money held in trust;
  - (d) a land and resources account for money from revenues from the First Nation's lands; and
  - (e) a tangible capital asset reserve account for money set aside for purposes of section 86.
- (3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

### **Accounts Management**

- 33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.
- (2) The senior financial officer
  - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
  - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

- 34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.
- (2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.
- (3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

- 35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

- 36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.
- (2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

- 37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.
- (2) The Council must establish policies and procedures to authorize expenditures under subsection (1).
- (3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

### **Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

### **Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

### **Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

### ***Division 4 - General Matters***

#### **Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

#### **Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

#### **Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

#### **Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

#### **Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

48. All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

***Division 5 - Borrowing*****Limitations on Borrowing**

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

**Financial Agreements**

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

#### **Borrowing for Authorized Expenditures**

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

#### **Borrowing Member Requirements**

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

#### **Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

#### **Borrowing for Repayment of Debts**

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

#### **Use of Borrowed Money**

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

#### **Execution of Security Documents**

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

### ***Division 6 - Risk Management***

#### **Limitation on Business Activity**

**60.(1)** Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

#### **Guarantees and Indemnities**

**61.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;

- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

### **Permitted Investments in First Nation Member Activities**

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

### **Administration of Investments and Loans**

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

### **Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### ***Division 7 - Financial Reporting***

#### **GAAP**

68. All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a

sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

#### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

#### **Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

***Division 8 - Information and Information Technology*****Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

**Operations Manual**

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

**Record Keeping and Maintenance**

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

### **Account Records**

**81.(1)** The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

### **Confidentiality of Information**

**82.(1)** No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

### **Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation’s tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;

- (b) its condition and state of repair;
  - (c) its suitability for its present use;
  - (d) its estimated remaining life;
  - (e) its estimated replacement cost;
  - (f) estimated dates and costs of its required future rehabilitation;
  - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
  - (h) maintenance records for all periods up to the date of inspection; and
  - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

**Capital Projects – Contracts and Tenders**

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

92. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****MISCELLANEOUS****Compliance with Board Standards**

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

**Land Management Obligations**

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**Oil and Gas Obligations**

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

**Reports of Breaches and Financial Irregularities, etc.**

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

**Inquiry into Report**

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

**Protection of Parties**

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

**Liability for Improper Use of Money**

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

### **Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

### **Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.



## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I INTERPRETATION

#### Interpretation

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

#### Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

#### Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor’s spouse;

(c) real property owned by the councillor or the councillor’s spouse; and

(d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor’s office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

### **Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

- (2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to
- (a) a councillor are considered to be references to a member of a Council committee; and
  - (b) a Council meeting are considered to be references to a committee meeting.

### **PART III OFFICERS AND EMPLOYEES**

#### **Application**

**11.** This Part applies to all officers and employees of the First Nation.

#### **General Obligations**

**12.(1)** In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

#### **Disclosure of Conflict of Interest**

**13.** If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

#### **Gifts or Benefits**

**14.(1)** An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

#### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

- (a) in its dealings with the First Nation; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

**Confidential Information**

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

**Business Opportunities**

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

**First Nation Property and Services**

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**NESKONLITH INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Neskonlith Indian Band Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Neskonlith Indian Band First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of June, 2014, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (3) members of Council.

signed \_\_\_\_\_ Judy Wilson  
Chief Judy Wilson

signed \_\_\_\_\_ Art Anthony  
Councillor Art Anthony

signed \_\_\_\_\_ Karen August  
Councillor Councillor Karen August

signed \_\_\_\_\_ Joan Manuel  
Councillor Joan Manuel

\_\_\_\_\_  
Councillor Randy Sam

signed \_\_\_\_\_ Frank L Deneault  
Councillor Frank L Deneault

**SCHEDULE A**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$58,943
2. Accumulated Surplus – Local revenues carried over from previous fiscal year	\$0
3. Accumulated Deficit – Local revenues carried over from previous fiscal year	\$0
<b>TOTAL REVENUES</b>	<b>\$58,943</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$10,000
b. General Administrative	\$10,000
c. Other General Government	\$37,943
2. Contingency Amounts	\$1,000
<b>TOTAL EXPENDITURES</b>	<b>\$58,943</b>
<b>BALANCE</b>	<b>\$0</b>

**NESKONLITH INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2014*
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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value:	
	IR #1/IR #2	IR #3
1 Residential	5.54050	6.26820
2 Utilities	60.6500	43.3000
3 Supportive Housing	0.00000	0.00000
4 Major Industry	20.30390	83.31490
5 Light Industry	17.53790	21.09890
6 Business and Other	22.5200	16.90480
7 Forest Land	10.77960	3.87640
8 Recreational Property/Non-Profit Organization	6.88790	6.88790
9 Farm	9.96790	9.96790
10a Railway (regulated)	19.1591	28.5732
10b Railway Utility (regulated)	25.9329	43.0495

**OSOYOOS INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 8 and 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. An OIB Contingency Reserve fund is hereby established for the purposes of creating a contingency reserve.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2014, at Oliver, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Clarence Louie  
Chief Clarence Louie

signed \_\_\_\_\_ Y. Weinert  
Councillor Yvonne Weinert

signed \_\_\_\_\_ Anthony Baptiste  
Councillor Anthony Baptiste

signed \_\_\_\_\_ Sandra Falkus  
Councillor Sandra Falkus

signed \_\_\_\_\_ Veronica McGinnis  
Councillor Veronica McGinnis

signed \_\_\_\_\_ Theresa Gabriel  
Councillor Theresa Gabriel

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

	<b>2014 ANNUAL BUDGET</b>
<b><u>PART 1: REVENUES</u></b>	
<b>1 Local revenues for current fiscal year:</b>	
a. Property Tax	\$ 2,097,272
i. Interest and Penalties (projected)	\$ 16,000
ii. Tax Searches	\$ 700
<b>2 Accumulated Surplus</b>	\$ 84,930
<b>TOTAL REVENUES</b>	\$2,198,902.00
<b><u>PART 2: EXPENDITURES</u></b>	
<b>1 General Government Expenditures</b>	
a. Executive and Legislative	\$ 37,500
b. General Administrative	\$ 180,950
c. BC Assessment	\$ 35,000
d. Other General Government	\$ 36,000
<b>2 Protection Service</b>	
a. Policing	
b. Firefighting	\$ 164,786
c. Regulatory Measures	
d. Other Protective Services (Security Patrol)	\$ 75,000
<b>3 Transportation</b>	
a. Roads and Streets	\$ 200,000
b. Snow and Ice Removal	\$ 25,000
<b>4 Recreation and Cultural Services</b>	
a. Recreation	\$ 70,000
b. Culture	\$ 120,000
c. Heritage Protection	\$ 233,655
d. Other Recreation and Culture	
<b>5 Community Development</b>	
a. Community Planning	\$ 125,000
b. Economic Development Program	\$ 75,000
c. Tourism	\$ 75,000

<b>6 Environment Health Services</b>	
a. Water Purification and Supply	\$ 150,000
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Irrigation System S. Okanagan Lands Irrigation District	\$ 64,000
e. Other Environmental Services	\$ 30,000
<b>7 Other Services</b>	
a. Health	\$ 15,000
<b>8 Grants:</b>	
a. Home owner grant equivalents:	\$ 95,000
<b>9 Contingency Amounts</b>	
a.	\$ 107,081
<b>10 Transfers into reserve funds</b>	
a. OIB Contingency Reserve Fund	\$ 84,930
b. OIB Capital Development Fund	\$ 200,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,198,902</u>
<b>BALANCE:</b>	<u>\$ -</u>

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. Municipality of Oliver (water, sewer, fire protection)	\$ 109,057
b. Municipality of Osoyoos (water, sewer, fire protection)	\$ 55,729

Note: This Budget includes the attached appendix.

**Appendix A**  
**Reserve Fund Balances**

**OIB Taxation Capital Reserve**

Beginning balance as of April 1, 2014:	\$ 523,245.59
Transfers out	
i	\$ -
Moneys borrowed	
Transfers in	
i. 2014 Expenditure Law	\$ 200,000.00
Moneys repaid	\$ -
Ending balance as of March 31, 2015:	\$ 723,245.59

**OIB Contingency Reserve Fund**

Beginning balance as of April 1, 2014:	\$ -
Transfers out	
i	\$ -
Moneys borrowed	
Transfers in	
i. 2014 Expenditure Law	\$ 84,930
Moneys repaid	\$ -
Ending balance as of March 31, 2015:	\$ 84,930

**OSOYOOS INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2012*, and *Osoyoos Indian Band Property Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by:

a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and

b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars (\$275.00).

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. Schedule A and Schedule B attached to this Law form part of and are integral parts of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2014, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

signed \_\_\_\_\_ Clarence Louie  
Chief Clarence Louie

signed \_\_\_\_\_ Y. Weinert  
Councillor Yvonne Weinert

signed \_\_\_\_\_ Anthony Baptiste  
Councillor Anthony Baptiste

signed \_\_\_\_\_ Sandra Falkus  
Councillor Sandra Falkus

signed \_\_\_\_\_ Veronica McGinnis  
Councillor Veronica McGinnis

signed \_\_\_\_\_ Theresa Gabriel  
Councillor Theresa Gabriel

**SCHEDULE A**

## 2014 TAX RATES FOR TAXATION DISTRICT #1 OLIVER, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 - Residential	6.2441	6.5974
Class 2 - Utilities	33.0525	35.3208
Class 5 - Light Industry	16.0804	16.9462
Class 6 - Business and Other	14.8490	15.7147
Class 8 - Recreational Property/Non-Profit Organization	7.0021	7.3554
Class 9 - Farm	10.5021	10.8554

**SCHEDULE B**

## 2014 TAX RATES FOR TAXATION DISTRICT #2 OSOYOOS, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 - Residential	5.7056	5.7082
Class 2 - Utilities	24.6174	24.6265
Class 5 - Light Industry	11.9791	11.9833
Class 6 - Business and Other	11.4509	11.4551
Class 8 - Recreational Property/Non-Profit Organization	6.4636	6.4662
Class 9 - Farm	9.9636	9.9662

**PENTICTON INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment By-law, 07-TX-01*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Penticton Indian Band Property Taxation By-law, 07-TX-02*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) sections 1 of Part 1 of the schedule; and
- (b) all of Part 2 of the Schedule except for sections 10, and 12.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. The Penticton Indian Band Capital Reserve Fund is hereby established for the purposes of local services and capital projects.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at IR No.1 Penticton Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Jonathan Kruger  
 Chief Jonathan Kruger

signed \_\_\_\_\_ Inez Pierre  
 Councillor Inez Pierre

signed \_\_\_\_\_ Clint Gabriel  
 Councillor Clint Gabriel

signed \_\_\_\_\_ Travis Kruger  
 Councillor Travis Kruger

\_\_\_\_\_  
 Councillor Dolly Kruger

\_\_\_\_\_  
 Councillor Clint George

\_\_\_\_\_  
Councillor Tommothy Lezard

signed \_\_\_\_\_ Kevin Gabriel  
Councillor Kevin Gabriel

signed \_\_\_\_\_ Joseph Pierre  
Councillor Joseph Pierre

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**Part 1; Revenue**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,060,145.23
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Accumulated Surplus	
5. Accumulated Deficit	
6. Reserve fund revenues	
<b>Total:</b>	<b>\$1,060,145.23</b>

**Part 2; Expenditures**

1. General Government Expenditures	
a. Board of Review	\$5,062.00
b. Local Government Services Administration	\$116,709.47
c. Allowance for Taxes in Dispute	\$1,012.40
d. Intergovernmental Affairs	\$30,372.00
e. Community Services	\$2,024.80
2. Protection Services	
a. Fire Protection	\$144,045.28
b. PIB Fire Protection	\$19,083.74
3. Transportation	
4. Recreation and Cultural Services	
a. Parks and Recreation	\$2,024.80
5. Community Development	
a. Community Planning	\$10,124.00
6. Environment Health Services	
a. Environmental Assessment	\$2,024.80
7. Fiscal Services	
8. Other Services	
a. BC Assessment	\$16,036.42
b. Municipal Agreement RDOS	\$48,423.09
c. PIB Waste Management	\$12,148.80
d. Hospital District	\$65,905.24
e. City of Penticton Sewer Agreement	\$31,307.23

f. Library Services	\$50,620.00
g. City of Penticton Sewer Parcel Tax	\$4,064.79
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	\$294,102.20
11. Contingency Amounts	
a. Contingency Amounts	\$94,131.37
12. Transfer into Reserve Funds	
a. PIB Capital Reserve Fund	\$110,857.80
13. Repayment of moneys borrowed from reserve funds	
14. Collection for Other Governments	
	<b>Total: \$1,060,145.23</b>

**BALANCE \$**

Note: The Penticton Indian Band has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the Penticton Indian Band under each agreement during the budget period:

a. BC Assessment	\$16,036.42
b. Regional District of Okanagan Similkameen	\$48,423.09
c. PIB Waste Management	\$12,148.80
d. Hospital District	\$65,907.24
e. City of Penticton Sewage Agreement	\$31,370.23
f. Library Services	\$50,620.00
g. City of Penticton Sewer Parcel Tax	\$ 4,064.79

**Appendix A**  
**Reserve Fund Balances**

1. PIB Capital Reserve Fund	
Beginning balance as of January 1, 2014:	\$408,783.25
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$110,857.80
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of December 31, 2014:	\$519,641.05
2. Beginning balance as of January 1, 20__:	\$
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of December 31, 2014:	\$

**PENTICTON INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Rates Law, 2014*.

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 By-law, 07-TX-01*

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Penticton Indian Band Property Taxation By-law, 07-TX-02*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 residential property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at IR No.1 Penticton Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Jonathan Kruger  
Chief Jonathan Kruger

signed \_\_\_\_\_ Inez Pierre  
Councillor Inez Pierre

signed \_\_\_\_\_ Clint Gabriel  
Councillor Clint Gabriel

signed \_\_\_\_\_ Travis Kruger  
Councillor Travis Kruger

\_\_\_\_\_  
Councillor Dolly Kruger

\_\_\_\_\_  
Councillor Clint George

\_\_\_\_\_  
Councillor Timmothy Lezard

signed \_\_\_\_\_ Kevin Gabriel  
Councillor Kevin Gabriel

signed \_\_\_\_\_ Joseph Pierre  
Councillor Joseph Pierre

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
<b>Rates For District: Penticton</b>		
1 Residential	4.69050	4.69050
2 Utilities	22.23500	22.23500
3 Supportive Housing	0.00000	0.00000
4 Major Industry	0.00000	0.00000
5 Light Industry	15.11400	15.11400
6 Business and Other	16.60260	16.60260
7 Forest Land	0.00000	0.00000
8 Recreational Property/Non-Profit Organization	4.95519	4.95519
9 Farm	8.85250	8.85250

**POPKUM FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Popkum First Nation Property Assessment By-law*

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

signed \_\_\_\_\_ James Murphy

Chief James Murphy

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 26,903.95
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0
<b>TOTAL REVENUES</b>	<b>\$ 26,903.95</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 13,317.50
b. General Administrative	\$ 13,317.45
c. Other General Government	
2. Contingency Amounts	\$ 269.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,903.95</b>

**BALANCE** **0**

Note: no service agreements and no reserve funds.

**POPKUM FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2014*.

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*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**8.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**9.** The Schedule attached to this Law forms part of and is an integral part of this Law.

**10.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

signed \_\_\_\_\_ James Murphy

Chief James Murphy

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	Rate per thousand dollars of assessed value
Class 1 - Residential	0.0
Class 2 - Utilities	26.4035
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	15.0159
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	9.9024

**SAULTEAU FIRST NATIONS  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Saulteau First Nations considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Saulteau First Nations enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Saulteau First Nations Financial Administration Law, 2014*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“Chief Administrative Officer” means the person appointed Chief Administrative 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*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Director of Finance” means the person appointed Director of Finance under section 19;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, or credit union;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council relating to financial administration matters and the Finance and Audit Committee;
- “First Nation” means the Saulteau First Nations;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the Chief Administrative Officer, Director of Finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “Director of Finance” means the person appointed Director of Finance under section 19;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.(1)** In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

**4.(1)** If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III ADMINISTRATION *Division 1 - Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the Director of Finance must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
  - (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
  - (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the Chief Administrative Officer and to each of the dependents of the Chief Administrative Officer; and
  - (d) any contracts between the First Nation and the Chief Administrative Officer and between the First Nation and a dependent of the Chief Administrative Officer for the supply of goods or services, including a general description of the nature of the contracts.
- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) an individual who is an employee of the First Nation;

- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies; or
- (f) a person who is an employee or governmental official, or a spouse or dependent of an employee or governmental official of any Municipal, Provincial or federal government, including an agency or tribunal or crown corporation, established by any such governments.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

13.(1) The Council must appoint a chair and a vice-chair of the Committee.

(2) The Council must appoint a 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, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the 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 three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Administrative 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 develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the adequacy of financial administration personnel and resources; and
- (h) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks.

***Division 3 - Officers and Employees*****Chief Administrative Officer**

18.(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 develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the Chief Administrative Officer considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the Chief Administrative Officer under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the 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

- (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**

19.(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, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the Director of Finance under this Law; and
- (o) 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**

**20.(1)** The tax administrator reports to the Chief Administrative Officer in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) 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 under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the 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 make them available to a member of the First Nation either directly or by publishing this on the First Nation website.

(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***

##### **Conduct of Councillors**

**22.**(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

##### **Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### **PART IV**

#### **FINANCIAL MANAGEMENT**

##### *Division 1 - Financial Plans and Annual Budgets*

#### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

#### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 30 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 annual budget respecting the First Nation's local revenue account.

(5) On or before July 31 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than August 31 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

**Policy for First Nation Information or Involvement**

**31.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan; and
- (b) the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

**32.**(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the Chief Administrative Officer or the Director of Finance.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

**Accounts Management**

**33.**(1) The Director of Finance must ensure the safekeeping of all money received by the First Nation.

(2) The Director of Finance

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

***Division 3 - Expenditures*****Prohibited Expenditures**

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

**Prohibited Agreements**

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

**No Expenditure Without Appropriation**

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

**Emergency Expenditures**

37.(1) The Chief Administrative Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Administrative Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Chief Administrative Officer or the Director of Finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Chief Administrative Officer or Director of Finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

***Division 4 - General Matters*****Advances**

42.(1) The Chief Administrative Officer or the Director of Finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

**44.(1)** Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

**45.(1)** All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

**46.(1)** Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

**47.** All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

### ***Division 5 - Borrowing***

#### **Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Director of Finance to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

#### **Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

#### **Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Director of Finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

#### **Borrowing for Authorized Expenditures**

**53.(1)** If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Director of Finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

#### **Borrowing Member Requirements**

**54.(1)** This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

### **Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

### **Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the 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.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***Division 6 - Risk Management***

### **Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

- (b) acquire a direct interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the 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 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Director of Finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a limited partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

### **Prohibited Investments in First Nation Member Activities**

**64.**(1) The First Nation may not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the Director of Finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the 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**

**67.**(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

## ***Division 7 - Financial Reporting***

### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

### **Monthly Financial Information**

**69.**(1) At the end of each month, the Director of Finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Director of Finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

### **Quarterly Financial Statements**

**70.**(1) At the end of each quarter of the fiscal year, the 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.

(4) 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 and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

**71.**(1) At the end of each fiscal year the Director of Finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The Director of Finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.**(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**74.**(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.**(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred (100) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

### **Access to Annual Financial Statements**

**76.**(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation;

(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 and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours or posted on the First Nation website.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

**77.**(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The 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;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Chief Administrative Officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.**(1) The Chief Administrative Officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

**80.**(1) The Chief Administrative Officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

#### **Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The 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 *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

#### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

#### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

**Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

**Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the Chief Administrative Officer must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The Chief Administrative Officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the Chief Administrative Officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;

- (b) its condition and state of repair;
  - (c) its suitability for its present use;
  - (d) its estimated remaining life;
  - (e) its estimated replacement cost;
  - (f) estimated dates and costs of its required future rehabilitation;
  - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
  - (h) maintenance records for all periods up to the date of inspection; and
  - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the Director of Finance must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The Chief Administrative Officer may retain the services of a professional engineer or other consultant to assist the Chief Administrative Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.**(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

### **Land Management Obligations**

**94.**(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chief Administrative Officer or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the Chief Administrative Officer under subsection 96(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 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.(1)** All reasonable steps must be taken by the 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 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The 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 or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.(1)** A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved, on a balance of probabilities, that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.(1)** In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

#### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

#### **Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

#### **Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 10, 18, 19, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of Oct, 2014, at Moberly Lake, 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.

signed \_\_\_\_\_ Nathan Parenteau  
Chief Nathan Parenteau

signed \_\_\_\_\_ Nicole Garbitt  
Councillor - Nicole Garbitt

signed \_\_\_\_\_ Teena Demeulemeester  
Councillor Teena Demeulemeester

signed \_\_\_\_\_ Lana Garbitt  
Councillor Lana Garbitt

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Chief Administrative Officer:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The Chief Administrative Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Chief Administrative Officer must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Chief Administrative Officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Chief Administrative Officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Administrative Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

- 20.(1)** A contractor must act at all times with integrity and honesty
- (a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

#### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

#### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

#### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**SEABIRD ISLAND BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Band has made the *Seabird Island Band Property Taxation By-law* and the *Seabird Island Band Property Assessment By-law*, which by-laws have been deemed further to section 145 of the Act as property taxation laws;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Seabird Island Band Property Taxation By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Seabird Island Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island Band Property Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2014, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

signed \_\_\_\_\_ Clem Seymour  
Chief Clem Seymour

signed \_\_\_\_\_ Art Andrew  
Councillor Art Andrew

signed \_\_\_\_\_ James Harris  
Councillor James Harris

signed \_\_\_\_\_ Alexis Roper  
Councillor Alexis Roper

\_\_\_\_\_   
Councillor Dianna Kay

signed \_\_\_\_\_ Rod Peters  
Councillor Rod Peters

signed \_\_\_\_\_ Marcia Peters  
Councillor Marcia Peters

\_\_\_\_\_  
Councillor Jason Campbell

signed \_\_\_\_\_ M.V. Ferguson  
Councillor Vivian Ferguson

\_\_\_\_\_  
Councillor Carol Hope

**SCHEDULE****ANNUAL BUDGET 2014 AND INTERIM BUDGET 2015****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 1,092,26
<b>TOTAL REVENUES</b>	<b>\$1,092,261</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	296,000
b. General Administrative	111,226
c. Other General Government	
i. By-law Development	20,490
ii. Appeals	25,000
2. Protection Services	
a. Policing	
b. Firefighting	50,000
c. Regulatory Measures	
d. Other Protective Services - Dyking	50,000
e. Animal and Pest control	5,000
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	157,100
b. Culture	93,500
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	9,500
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	72,525
h. Other Regional Planning and Development	91,280
d. Education	
e. Other Service	
6. Grants:	
a. Home owner grant equivalents:	1,140
b. Other grants:	
i. Age over 65	\$ 275
7. Contingency	\$ 109,226
<b>TOTAL EXPENDITURES</b>	<b>\$1,092,261</b>
<b>BALANCE</b>	<b>\$ 0</b>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Kent – Road Maintenance	\$14,750 per Annum
b. District of Kent – Sewer Service	\$ 1.15 per Cubic meter

**SEABIRD ISLAND BAND  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2014*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2014, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

signed Clem Seymour  
Chief Clem Seymour

signed Art Andrew  
Councillor Art Andrew

signed James Harris  
Councillor James Harris

signed Alexis Roper  
Councillor Alexis Roper

\_\_\_\_\_  
Councillor Dianna Kay

signed Rod Peters  
Councillor Rod Peters

signed Marcia Peters  
Councillor Marcia Peters

\_\_\_\_\_  
Councillor Jason Campbell

signed M.V. Ferguson  
Councillor Vivian Ferguson

\_\_\_\_\_  
Councillor Carol Hope

**SCHEDULE**  
**TAX RATES 2014**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.94772	7.94772
Class 2 - Utilities	73.93756	73.93756
Class 4 - Major Industry	22.00991	22.00991
Class 5 - Light Industry	27.05008	27.05008
Class 6 - Business and Other	18.24476	18.24476
Class 7 – Managed Forest Land	16.33689	16.33689
Class 8 - Recreational Property/Non-Profit Organization	13.55970	13.55970
Class 9 - Farm	17.00000	17.00000
Class 10 - Prescribed Railway Rights of Way	66.56771	44.77322

**SEABIRD ISLAND  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Directors and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–102]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Directors and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Seabird Island considers it to be in the best interests of Seabird Island to make a law for such purposes;

NOW THEREFORE the Council of the Seabird Island enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Seabird Island Financial Administration Law, 2014*.

**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*;

“Administration Director” means the person appointed under section 19;

“Affiliated entity”

(a) Any agency of the First Nation;

(b) Any corporation of business in which the First Nation has a material and controlling interest;

(c) Any partnership in which the first nation or another affiliated entity of the First Nation is a partner with a material or controlling interest; or

(d) A trust of the First Nation;

“annual financial statements” means the annual financial statements of Seabird Island referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of Seabird Island appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of Seabird Island that has been approved by the Council;

“Chair” Means the chair of the Finance and Audit Committee;

“CEO” means the person appointed CEO under section 18;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Seabird Island Council;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of Seabird Island Council and includes the Chief, the Council Chair, and the Council Co-Chair;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

“Director” means the CEO, and all Seabird Directors including the Administration Director, Health and Social Development Director, Education Director, Corporate Affairs Director, Housing, Capital and Public Works Director, tax administrator and any other employee of Seabird Island designated by the Council as a Director;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of Seabird Island;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Seabird Island's financial statements;

“financial records” means all records respecting Seabird Island's financial administration, including the minutes of meetings of the Council and the Finance and Audit Committee;

“financially dependent” means an individual who is living in a person's home for a period of longer than thirty (30) consecutive days in any one year and who is receiving room and board in the person's home at no cost;

“First Nation” means the Seabird Island;

“fiscal year” means the Seabird Island fiscal year 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;

“Land Code” means the Seabird Island Land Code adopted by Seabird Island under the *First Nations Lands Management Act*;

“local revenue account” means the local revenue account for property taxes referred to in the Act;

“local revenue law” means a local revenue law for property taxes and related taxes as contemplated in section 5 of the Act and made by Seabird Island under the Act;

“local revenues” means money raised from property and related taxes as contemplated in section 5 of the Act under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“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;

“resolution” or “motion” means a decision passed by a quorum of Council at a duly convened meeting that is recorded in the minutes of the meeting;

“Seabird Island's financial assets” means all money and other financial assets of Seabird Island;

“Seabird Island lands” means Seabird Island Lands as defined in the Land Code.

“Seabird Island law” means any Seabird Island law, including any by-law or code(s), made by the Council or the membership of Seabird Island;

“Seabird Island’s records” means all records of Seabird Island respecting its governance, management, operations and financial administration;

“SIB Governance Manual” means the Seabird Island Governance Manual duly approved by Council;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the Seabird Island’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 employee or Director, by name of office or otherwise, also apply to any person designated by the Council to act in the employee or Director’s place or to any person assigned or delegated to act in the employee or Director’s place under this Law.

### **Posting of Public Notice**

**4.(1)** If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Seabird Island.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

**Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

**Conflict of Laws**

6.(1) If there is a conflict between this Law and another Seabird Island law, other than the Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope and Application**

7. This Law applies to the financial administration of Seabird Island.

**PART III****ADMINISTRATION***Division 1 - Council***Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of Seabird Island whether or not they have been assigned or delegated to a Director, 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 Seabird Island law, the Council may delegate to any of its employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the co-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of Seabird Island; and
- (d) the approval of borrowing by Seabird Island.
- (e) the approval of new capital projects; and
- (f) the approval of the acquisition or disposition of tangible capital assets.

(3) Council must obtain advice, assistance or training in order to achieve financial competency in relation to decision making under this law.

**Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Seabird Island.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Seabird Island's assets.

(3) For clarity policies and procedures and directions are not valid unless they have been approved by a resolution of Council.

(4) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Seabird Island that are in conflict with this Law, the Act or GAAP.

(5) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

**Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the Administration Director must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by Seabird Island to a councillor and to each of the dependents of the councillor;

(b) any contracts between Seabird Island and a councillor and between Seabird Island and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by Seabird Island to the CEO and to each of the dependents of the CEO; and

(d) any contracts between Seabird Island and the CEO and between Seabird Island and a dependent of the CEO for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of Seabird Island;

(b) under a program or service universally accessible to all members of Seabird Island on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

***Division 2 - Finance and Audit Committee*****Interpretation**

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with Seabird Island government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with Seabird Island government as a result of the individual's receipt of the following from the First Nation:

- (i) remuneration for acting in his or her capacity as a councillor or as a member of any Seabird Island committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all First Nation members;
- (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

### **Committee Established**

12.(1) The Committee of Seabird Island is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Seabird Island.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) An individual who is an employee of Seabird Island;
- (b) an individual who has an immediate family member who is a Councillor or Director of Seabird Island;
- (c) an individual who provides consulting, advisory or other services to Seabird Island or its affiliated entities as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to Seabird Island or its affiliated entities as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to Seabird Island or its affiliated entities.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with Seabird Island, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of Seabird Island and its members.

(6) The Committee must consist of three (3) members and all Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for terms of not less than two (2) complete fiscal years.

(8) A Committee member may be removed from the Committee by the Council by resolution if

(a) the member misses three (3) consecutively scheduled meetings of the Committee without permission from the Chair;

(b) in the case of a Councillor member of the Committee, the member is no longer on Council;

(c) the member is convicted of a criminal offence related to theft, fraud, corruption, or breach of trust;

(d) the member is in breach of this Law, the Act, the SIB Governance Manual or policies, procedures or directions of the Council and Council determines that the breach is serious enough to warrant removal; or

(e) the chair of the Committee recommends removal and Council determines that removal is necessary.

(9) If a Committee member is removed from the Committee, resigns or dies before the member's term 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.

#### **Chair and Co-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, at least one of whom must be a councillor.

(2) The Chair of the Committee must be a Councillor.

#### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Provided that the minimum number of three (3) Committee members is met as per subsection 12(2), if there are vacancies on the Committee, then the quorum will be calculated using the actual number of sitting Committee members.

(3) 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.

(4) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(5) Despite subsections 14(1) to (4), if one Committee member cannot participate in a meeting or in a decision due to a conflict of interest:

(a) the meeting may continue despite the lack of quorum and the Committee members may make recommendations by consensus;

(b) Council may appoint an alternate Committee member, who is a Council member and satisfies all of the requirements of this Law and any other applicable laws, for a fixed or temporary period of time to make a decision on that particular issue; or

(c) the Committee may refer the issue back to Council.

(6) Subject to subsection (8), the CEO and the Administration Director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(7) Despite subsection 14(6), lack of notification or lack of attendance of any of the staff members of the Committee does not invalidate any meeting, decision or recommendation of the Committee.

(8) The CEO or the Administration Director 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 CEO or the Administration Director; or
- (b) it is a meeting with the auditor.

(9) The Committee must meet:

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(10) 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.

(11) Subject to this Law and any directions given by the Council, the Committee must make rules for the conduct of its meetings.

(12) After consultation with the CEO or Council, 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 participate in the development, and recommend to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) operational plans, projections and priorities,
  - (iii) business plans, projections and priorities, and
  - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) at least once every quarter, and at any time when a potentially significant financial event or risk comes to their attention, review the financial performance of Seabird Island against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Seabird Island that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of Seabird Island:

- (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, letter of engagement, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, Directors and employees of Seabird Island;
- (f) at least annually, and at any time when a potentially significant financial reporting risk or fraud risk comes to their attention, review:
  - (i) financial reporting risks and fraud risks, and
  - (ii) the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 100 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

#### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Seabird Island:

- (a) to participate in the development of, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to review and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any Seabird Island reports;
- (d) to review, monitor and report to the Council on the appropriateness of Seabird Island's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in Seabird Island's accounting or financial reporting systems, policies, procedures or directions;
- (f) to review the collection and receipt of Seabird Island's financial assets, including debts owed to Seabird Island;
- (g) to review and report to the Council on Seabird Island's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) in coordination with the IT consultant or staff, to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (j) to review and report to the Council on the adequacy and appropriateness of Seabird Island's insurance coverage respecting significant First Nation risks; and
- (k) where appropriate, to review and report to the Council on material litigation and its impact on financial administration and reporting.

***Division 3 - Directors and Employees*****CEO**

**18.**(1) The Council must appoint a person as CEO of Seabird Island and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the CEO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Seabird Island, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of Directors and employees of Seabird Island;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Seabird Island;
- (c) to hire the employees of Seabird Island, as the CEO considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all Directors and employees of Seabird Island;
- (e) to oversee and administer the contracts of Seabird Island;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, review and report on financial reporting risks and fraud risks at least annually and at any time when a potentially significant financial reporting risk or fraud risk comes to his or her attention;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the CEO under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CEO's duties specified in this Law.

(3) The CEO may assign the performance of any of the CEO's duties or functions

- (a) to an officer or employee of Seabird Island; and
- (b) with the approval of the Council, to a contractor or agent of Seabird Island.

(4) Any assignment of duties or functions under subsection (3) does not relieve the CEO of the responsibility to ensure that these duties or functions are carried out properly.

**Administration Director**

**19.**(1) The Council or the CEO must appoint a person as Administration Director of Seabird Island and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the Administration Director is responsible for the day-to-day management of the systems of the financial administration of Seabird Island, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of Seabird Island;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting Seabird Island's local revenue account;

- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by Seabird Island;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of Seabird Island to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable Seabird Island law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Seabird Island, other than those matters that are the responsibility of the tax administrator under this Law, another Seabird Island law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of Seabird Island and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the Administration Director under this Law; and
- (o) to carry out any other activities specified by the CEO that are not contrary to the Act or inconsistent with the Administration Director's duties under this Law.

(3) With the approval of the CEO, the Administration Director may assign the performance of any of the duties or functions of the Administration Director to any Director, employee, contractor or agent of Seabird Island, but this assignment does not relieve the Administration Director of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the CEO or their designate in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the CEO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of Seabird Island, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Seabird Island.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of Seabird Island;
- (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 Seabird Island,

(ii) the CEO, the Administration Director, the tax administrator and other officers of Seabird Island, 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 CEO 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), a Director, an employee or contractor or agent of Seabird Island and a member of Seabird Island.

(4) In the course of discharging his or her responsibilities under this Law, the CEO 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 Seabird Island hires or retains qualified and competent personnel to carry out the financial administration activities of the Seabird Island.

#### ***Division 4 - Conduct Expectations***

##### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of Seabird Island, a councillor must

(a) comply with this Law, the Act, any other applicable Seabird Island law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Seabird Island;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined and Council may, by resolution:

(a) remove the Councillor from their portfolio;

(b) withhold the Councillor's honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes; and

(d) take any other appropriate action authorized under the Governance Policy, the Election Code, or any other Seabird Island law or policy.

##### **Conduct of Committee Members, Officers, Employees, Contractors, etc.**

**23.(1)** This section applies to

(a) A committee member, Director, employee, contractor and agent of Seabird Island;

- (b) a person acting under the delegated authority of the Council or Seabird Island; or
- (c) a member of a committee of the Council or Seabird Island who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Seabird Island, that person must

- (a) comply with this Law, the Act, any other applicable Seabird Island law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every Director and employee of Seabird Island;
  - (b) the terms of every contract of a contractor of Seabird Island;
  - (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 Seabird Island.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) A Director 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) the individual may be ordered to return, reimburse or make restitution to the appropriate party for any funds, assets, gifts or benefits that they received as a result of contravening this Law or Schedule A" and, if they decline to do so, the CEO may issue a written notice and deduct the value of these items from salary payments or reimbursements made to them;
  - (f) a Director, employee, committee member, agent or contractor may be ordered to take any reasonable steps necessary to remedy the situation; and
  - (g) Council or the CEO may impose any other measures set out in Seabird Island's laws or policies.

## PART IV

### FINANCIAL MANAGEMENT

#### *Division 1 - Financial Plans and Annual Budgets*

##### **Fiscal Year**

**24.** The fiscal year of Seabird Island is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that:

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;

- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which Seabird Island is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Seabird Island lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Seabird Island lands.

(3) In subsection (2), “natural resources” means any material on or under Seabird Island lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.(1)** On or before January 31 of each year, the Administration Director must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Seabird Island for the next fiscal year.

(4) On or before June 15 of each year, the Administration Director must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Seabird Island First Nation’s local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting Seabird Island’s local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting Seabird Island’s local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed net deficit, the Council must ensure that

- (a) the multi-year financial plan of Seabird Island demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) they take into account any potential negative impact on the credit worthiness of Seabird Island.

**Amendments to Annual Budgets**

**29.**(1) The annual budget of Seabird Island must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of Seabird Island or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Seabird Island.

**Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

**Policy for Seabird Island Information or Involvement**

**31.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of Seabird Island may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

**32.**(1) No account may be opened for the receipt and deposit of money of Seabird Island unless the account is

- (a) in the name of Seabird Island;
- (b) opened in a financial institution; and
- (c) approved by Council through a resolution which authorizes the CEO or the Administration Director.

(2) Seabird Island must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if Seabird Island has money held in trust;
- (d) a land and resources account for money from revenues from Seabird Island's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) Seabird Island may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Seabird Island's financial assets.

**Accounts Management**

**33.**(1) The Administration Director must ensure the safekeeping of all money received by Seabird Island.

(2) The Administration Director must ensure the deposit of all money received by Seabird Island as soon as practicable into the appropriate accounts described in section 32; and

(a) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

***Division 3 - Expenditures*****Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

**Prohibited Agreements**

**35.** Seabird Island must not enter into an agreement or undertaking that requires Seabird Island to expend money that is not authorized by or that contravenes this Law.

**No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

**Emergency Expenditures**

**37.**(1) The CEO may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Seabird Island law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the CEO the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Seabird Island in relation to an appropriation must not exceed the amount specified in the budget for Seabird Island for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The CEO or the Administration Director must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the CEO or Administration Director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

**41.** Payments by Seabird Island may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

**42.**(1) The CEO or the Administration Director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

**43.** If Seabird Island withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

**44.**(1) Money received by Seabird Island as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

**45.**(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, Seabird Island may charge interest at a rate set from time to time by the Council on any debts or payments owed to Seabird Island that are overdue.

**Refunds**

**46.**(1) Money received by Seabird Island that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

**47.** All or part of a debt or obligation owed to Seabird Island may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to Seabird Island may be forgiven only

- (a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

**49.**(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

### ***Division 5 - Borrowing***

#### **Limitations on Borrowing**

**50.**(1) Except as specifically authorized in this Law or in a local revenue law, Seabird Island must not borrow money or grant security.

(2) Subject to this Law, if Seabird Island is authorized in this Law to borrow money or grant security, the Council may authorize the CEO to borrow money or grant security in the name of Seabird Island

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

#### **Borrowing for Ordinary Operations**

**51.**(1) Seabird Island may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Seabird Island may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) Seabird Island may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Seabird Island.

#### **Financial Agreements**

**52.**(1) Seabird Island may enter into the following agreements in the name of Seabird Island:

(a) for the purpose of efficient management of Seabird Island's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Seabird Island's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the CEO may enter into any agreements referred to in subsection (1) on behalf of Seabird Island.

#### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Administration Director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Seabird Island may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

### **Borrowing Member Requirements**

**54.(1)** This section applies if Seabird Island is a borrowing member.

(2) Seabird Island must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) Seabird Island 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 Seabird Island from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

### **Borrowing for New Capital Projects**

**55.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of Seabird Island must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of Seabird Island may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, Seabird Island may borrow money that is required for the repayment or refinancing of any debt of Seabird Island, other than a debt in relation to money borrowed under subsection 53(1).

### **Use of Borrowed Money**

**57.(1)** Subject to this section and any local revenue law, money borrowed by Seabird Island for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Seabird Island and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

### **Execution of Security Documents**

**58.(1)** Subject to subsection (2), a security granted by Seabird Island must be signed by a councillor designated by the Council and by the CEO or the CEO's designate.

(2) A security granted by Seabird Island in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Seabird Island's operations.

### ***Division 6 - Risk Management***

#### **Limitation on Business Activity**

**60.(1)** Subject to subsections (2) and (3), Seabird Island must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Seabird Island may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of Seabird Island governance; or
- (b) derives income from the granting of a lease or licence or permit of or is in respect of
  - (i) an interest in, or natural resources on or under, Seabird Island's lands or lands owned in fee simple by, or in trust for, Seabird Island, or
  - (ii) any other property of Seabird Island.

(3) Seabird Island may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for Seabird Island; or
- (b) do not otherwise expose Seabird Island's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

#### **Guarantees and Indemnities**

**61.(1)** Seabird Island must not give a guarantee unless the Council has considered the report of the Administration Director under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Administration Director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Seabird Island to honour the guarantee should it be required to do so.

(3) Seabird Island must not give an indemnity unless it is

- (a) authorized under section 99;
- (b) necessary and incidental to and included in another agreement to which Seabird Island is a party; or
- (c) in relation to a security granted by Seabird Island that is authorized under this Law or another Seabird Island law.

(4) Subject to a resolution described in section 99, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of Seabird Island 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 Seabird Island.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another Seabird Island law, Seabird Island must not invest Seabird Island's financial assets.

(2) If Seabird Island is authorized in this Law to invest Seabird Island's financial assets, the Council may authorize the Administration Director to invest Seabird Island's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Seabird Island in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investment a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Seabird Island as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Seabird Island 's lands are located.

(3) If Seabird Island has established an investment account under section 32, Seabird Island may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which Seabird Island is a shareholder;
- (b) a trust in which Seabird Island is a beneficiary;
- (c) a limited partnership in which Seabird Island is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, Seabird Island may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if Seabird Island has a loan from the First Nations Finance Authority secured by other revenues.

**Permitted Investments in Seabird Island Member Activities**

**64.**(1) Seabird Island may only make a loan to a member of Seabird Island or to an entity in which a member of Seabird Island has an interest if the loan is made from a program of Seabird Island that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Administration Director must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of Seabird Island;

(b) the terms and conditions of the program must be published and accessible to all members of Seabird Island;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

**Administration of Investments and Loans**

**65.**(1) If Seabird Island is authorized to make an investment or loan under this Law, the Administration Director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Seabird Island is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

**Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the CEO or his or her designate must identify and assess any significant risks to Seabird Island's financial assets, Seabird Island's tangible capital assets as defined in Part V and the operations of Seabird Island.

(2) Annually, and more often if necessary, the CEO or his or her designate must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

**Insurance**

**67.**(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Seabird Island.

(2) The Council must purchase and maintain insurance for the benefit of a councillor or Directors or their personal representatives against any liability arising from that person being or having been a councillor or an officer and may purchase and maintain similar insurance for Committee members on committees which have potential liability risks.

***Division 7 - Financial Reporting*****GAAP**

68. All Seabird Island accounting practices must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the Administration Director must prepare financial information respecting Seabird Island's financial affairs in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Administration Director must provide the financial information in subsection (1) to the Council, the CEO and the Finance and Audit Committee) not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year, the Administration Director must prepare financial statements for Seabird Island 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 Administration Director must provide the quarterly financial statements in subsection (1) to the Council, the Finance and Audit Committee and the CEO not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If Seabird Island has a loan from the First Nations Finance Authority that is secured by other revenues, the Administration Director must

- (a) account for and report on all other revenues of Seabird Island separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the Administration Director must prepare the annual financial statements of Seabird Island for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of Seabird Island for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for Seabird Island lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;

- (c) a report setting out all debts or obligations forgiven by Seabird Island;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The Administration Director must provide draft annual financial statements to the Finance and Audit Committee and CEO for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must provide any comments on the draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.(1)** The annual financial statements of Seabird Island must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.(1)** Seabird Island must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards; or
- (b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Seabird Island, an auditor must

- (a) be independent of Seabird Island, its affiliated entities, councillors and Directors and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province of British Columbia

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Seabird Island in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**74.(1)** To conduct an audit of Seabird Island's annual financial statements, the auditor must be given access to

(a) all records of Seabird Island for examination or inspection and given copies of these records on request; and

(b) any councillor, Director, employee, contractor or agent of Seabird Island 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 Seabird Island as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and provided the agenda for:

(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 Seabird Island.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

**Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
  - (i) the Chief of Seabird Island,
  - (ii) the CEO,
  - (iii) the chair of the Finance and Audit Committee, and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by Seabird Island members at the principal administrative offices of Seabird Island during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Seabird Island during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Seabird Island for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of Seabird Island;
- (b) a progress report on any established financial objectives and performance measures of Seabird Island; and
- (c) the audited annual financial statements of Seabird Island for the previous fiscal year, including special purpose reports.

(3) The CEO must provide the annual report referred to in subsection (1)

- (a) to a member of Seabird Island as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if Seabird Island has a certificate issued by the Board under section 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if Seabird Island is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Seabird Island members who have requested but have not been provided with the Seabird Island annual report including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the CEO to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

***Division 8 - Information and Information Technology*****Ownership of Records**

**78.**(1) All records that are produced by or on behalf of Seabird Island or kept, used or received by any person on behalf of Seabird Island are the property of Seabird Island.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Seabird Island.

**Operations Manual**

**79.**(1) The CEO must prepare and maintain a current operations manual respecting every element of Seabird Island's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and Directors and employees of Seabird Island.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Seabird Island, that part of the operations manual must be made available to the contractor or agent.

**Record Keeping and Maintenance**

**80.**(1) The CEO must ensure that Seabird Island prepares, maintains, stores and keeps secure all of Seabird Island's records that are required under this Law or any other applicable law.

(2) Seabird Island's records may not be destroyed or disposed of except as permitted by, and in accordance with, the applicable law, the policies, procedures, retention schedule or directions of the Council.

(3) All financial records of Seabird Island must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Seabird Island's records.

**Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Seabird Island, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The Administration Director must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Seabird Island, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

**Confidentiality of Information**

**82.**(1) No person may be given access to Seabird Island's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to Seabird Island's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by Seabird Island in its operations to ensure the integrity of Seabird Island's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of Seabird Island's tangible capital assets and any other major capital projects funded by local revenues in which Seabird Island or its affiliated entities are investors;

“Seabird Island tangible capital assets” means all non-financial assets of Seabird Island having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of Seabird Island's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

(a) Seabird Island's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Seabird Island's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Seabird Island's lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

### **Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the CEO must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.(1)** The CEO or his or her designate must establish and keep current a register of all Seabird Island's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the CEO or designate must arrange for the inspection and review of the state of each of Seabird Island's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Administration Director must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Seabird Island's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Seabird Island's tangible capital assets;
- (c) the proposed budget for rehabilitation of Seabird Island's tangible capital assets for the next fiscal year, setting out

- (i) each proposed rehabilitation project and its schedule,
- (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of Seabird Island's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be affected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Seabird Island's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All Seabird Island capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

91. Subject to budgets approved by Council, the CEO may retain the services of a professional engineer or other consultant to assist the Administration Director, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

92. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of Seabird Island respecting capital projects; or
  - (b) the involvement of members of Seabird Island in consideration of capital projects.

**PART VI****MISCELLANEOUS****Board Standards and Authority**

93.(1) If Seabird Island is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, Seabird Island must comply with all the applicable Board standards.

(2) If a Councillor, employee, Committee member or contractor becomes aware that Seabird Island is not complying with a Board standard referred to in subsection (1), they must notify Council in writing, and the Council must as soon as practicable take the required actions to bring Seabird Island into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if Seabird Island is a borrowing member and the Board gives notice to the First Nation that third-party management of Seabird Island's local revenues is required, the Council delegates to the Board

- (a) the powers and authorities described in section 53(2) of the Act, and
- (b) any other of the council's powers required to give effect to third-party management of Seabird Island's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Seabird Island is a borrowing member and the Board gives notice to the First Nation that third-party management of Seabird Island's other revenues is required, the Council delegates to the Board

- (a) the powers and authorities described in section 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 Seabird Island's other revenues under the Act.

**Land Management Obligations**

94.(1) Seabird Island must comply with the *First Nations Land Management Act* and the *Seabird Island Land Code*.

(2) Council must establish and implement a policy that provides a method consistent with the requirements of *Seabird Island Land Code* for being accountable to members of Seabird Island for the management of Seabird Island's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**Reports of Breaches and Financial Irregularities, etc.**

- 95.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of Seabird Island is not authorized by or under this Law or another Seabird Island law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Seabird Island,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the CEO or chair of the Finance and Audit Committee both of whom must share with each other any information of this nature that they receive.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them as soon as possible in writing to the chair of the Finance and Audit Committee and to the rest of Council.

(3) If a Director, employee, contractor or agent of Seabird Island becomes aware of any circumstances described under subsection (1), the Director, employee, contractor or agent, as the case may be, must report them in writing to the Chief, the CEO or the chair of the Finance and Audit Committee, each of whom will share any such comments received with the others.

### **Inquiry into Report**

**96.(1)** If a report is made to the under subsection 95(3), the CEO must inquire into the circumstances reported and report the findings to the Finance and Audit Committee and Council as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 95, 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 Council and the CEO respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**97.(1)** All reasonable steps must be taken by the CEO, 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 95 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 95 must not be subjected to any form of reprisal by Seabird Island or by a councillor, Director, employee, contractor or agent of Seabird Island as a result of making that report.

(3) The CEO and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 95 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 95; and

(c) concerning the fair treatment of a person against whom a report has been made under section 95.

(5) If, upon investigation, it is determined that a person has not acted in good faith in making a report under section 95, the following actions may be taken by Council or the CEO:

- (a) a director or employee may be disciplined, up to and including dismissal, in accordance with Seabird Island policies;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; and
- (d) the appointment of a representative agent may be revoked.

### **Liability for Improper Use of Money**

**98.(1)** A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Seabird Island's local revenue law is personally liable to Seabird Island for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by a Director or employee of Seabird Island and the Director or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Seabird Island under subsection (1) may be recovered for Seabird Island by Seabird Island, a member of Seabird Island or a person who holds a security under a borrowing made by Seabird Island.

(4) It is a good defence to any action brought against a Director or employee of Seabird Island for unauthorized expenditure, investment or use of Seabird Island's financial assets if it is proved that the Director 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**

**99.(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);

"Seabird Island official" means a current or former councillor, Director or employee of Seabird Island.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Seabird Island official, a category of Seabird Island official or all Seabird Island 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 Seabird Island official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**100.(1)** On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of Seabird Island respecting any proposed amendment of this Law; or

(b) the involvement of members of Seabird Island in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of Seabird Island may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

#### **Provision of Law to First Nations Finance Authority**

**101.** If Seabird Island intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

#### **Coming into Force**

**102.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is thirty six (36) months after the date when Seabird Island becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of September, 2014, at Agassiz, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of (6) members of Council was present throughout.

signed \_\_\_\_\_ Clement Seymour  
Chief Clement Seymour

signed \_\_\_\_\_ Carol Hope  
Councillor Carol Hope

signed \_\_\_\_\_ Art Andrew  
Councillor Art Andrew

signed \_\_\_\_\_ James Harris  
Councillor James Harris

signed \_\_\_\_\_ M.V. Ferguson  
Councillor Marie Vivian Ferguson

signed \_\_\_\_\_ Marcia Peters  
Councillor Marcia (Marcie) Peters

\_\_\_\_\_  
Councillor Rod Peters

\_\_\_\_\_  
Councillor Jason Campbell

signed \_\_\_\_\_ Alexis Grace  
Councillor Alexis Grace

signed \_\_\_\_\_ Dianna Kay  
Councillor Dianna Kay

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Seabird Island of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of Seabird Island and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*;
- (b) a lease under the *Seabird Island Land Code* or
- (c) Seabird Island’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the CEO and the rest of Council:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The CEO must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of Seabird Island or any person engaged in any aspect of the financial administration of Seabird Island, the CEO must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of Seabird Island;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Seabird Island to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the CEO under section 5, and the gift must be treated as the property of Seabird Island, unless otherwise approved by Council Resolution.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Seabird Island.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of Seabird Island.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

### **Obligations of Committee Members**

**10.**(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

## **PART III**

### **DIRECTORS AND EMPLOYEES**

#### **Application**

**11.** This Part applies to all Director and employees of Seabird Island.

#### **General Obligations**

**12.**(1) In the performance of their duties and functions, a Director or employee must act honestly and in good faith and in the best interests of Seabird Island.

(2) A Director or employee must avoid circumstances that could result in the Director or employee having a conflict of interest or an apparent conflict of interest.

(3) A Director or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The CEO must ensure that every Director and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

#### **Disclosure of Conflict of Interest**

**13.** If a Director or employee believes he or she has a conflict of interest, the Director or employee must

- (a) disclose the circumstances in writing as soon as practical to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the CEO or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

#### **Gifts or Benefits**

**14.**(1) A Director or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
  - (a) would be considered within
    - (i) normal exchanges common to business relationships, or
    - (ii) normal exchanges common at public cultural events of Seabird Island;
  - (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Seabird Island to another person.

### **Outside Employment and Business Interests**

**15.(1)** If a Director or employee is permitted under their terms of employment to have outside employment or business interests, the Director or employee must disclose these employment or business interests in writing to the CEO or, in the case of the CEO, to Council and to the chair of the Finance and Audit Committee.

(2) A Director or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** A Director or employee must keep confidential all information that the Director or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of Seabird Island.

(2) A Director or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Director or employee.

(3) A Director or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Director's or employee's private interests or those of relatives, friends or associates.

### **Seabird Island Property and Services**

**17.(1)** Directors and employees must not use any personal property or services of Seabird Island for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Directors and employees must not acquire any personal property of Seabird Island unless it is done in accordance with policies or directions of the Council.

## **PART IV**

### **CONTRACTORS**

#### **Application**

**18.(1)** This Part applies to all contractors of Seabird Island, other than a person who has an employment contract with Seabird Island.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Seabird Island.

#### **Contractor Acting as Director or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of a Director or employee, the contractor must comply with Part III of this Schedule as if the contractor were a Director or employee of Seabird Island.

#### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

(a) in its dealings with Seabird Island; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Seabird Island.

(2) A contractor must not attempt to obtain preferential treatment from Seabird Island by offering gifts or benefits that a councillor, committee member, Director or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Seabird Island is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered Seabird Island and which the contractor becomes aware of while performing services for Seabird Island unless Seabird Island has determined not to pursue the opportunity.

### **Seabird Island Property and Services**

**23.** If a contractor has been provided the use of any property or services of Seabird Island in order to perform services for Seabird Island, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**SHACKAN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Shackan First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shackan First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shackan First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Merritt, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Percy Joe  
Chief Percy Joe

signed \_\_\_\_\_ Joan Seymour  
Councillor Joan Seymour

signed \_\_\_\_\_ Sharon Joe  
Councillor Sharon Joe

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$23,473.71
2. Proceeds from borrowing	
i.	\$
ii	\$
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$23,473.7145</b>

**PART 2: EXPENDITURES**

1) General Government Expenditures	
a) General Administrative	\$8,000.00
b) Other General Government	
2) Protection Services	
a) Firefighting	\$4534.97
b) Other Protective Services	
3) Transportation	
a) Roads and Streets	\$10,469.27
b) Snow and Ice Removal	
c) Other Transportation	
4) Contingency Amounts	\$469.47
<b>TOTAL EXPENDITURES</b>	<b>\$23,473.71</b>
<b>BALANCE</b>	<b>\$0</b>

**SHACKAN FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Rates Law, 2014*.

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 *Shackan First Nation Property Assessment Law, 2012*;

“First Nation” means the Shackan 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 *Shackan First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Merritt, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Percy Joe  
Chief Percy Joe

signed \_\_\_\_\_ Joan Seymour  
Councillor Joan Seymour

signed \_\_\_\_\_ Sharon Joe  
Councillor Sharon Joe

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 - Utilities	26.8271

**SHUSWAP INDIAN BAND  
ANNUAL EXPENDITURE AMENDING LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Expenditure Law, 2014* and now wishes to amend that law to authorize a grant to the Three Voices of Healing Society, a non-profit society that Council has determined holds property on the reserve for purposes directly related to the purposes of the Society;

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, 2014*.

2. The *Shuswap Indian Band Annual Expenditure Law, 2014* 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 28th day of August, 2014, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Paul Sam  
Chief Paul Sam

signed \_\_\_\_\_ Alice Sam  
Councillor Alice Sam

signed \_\_\_\_\_ Barb Cote  
Councillor Barb Cote

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET (AMENDED)****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 703,319.00
<b>TOTAL REVENUES</b>	<b>\$ 703,319.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	62,000.00
b. General Administrative	240,000.00
c. Other General Government	11,000.00
2. Protection Services	
a. Fire Protection	38,028.00
b. Regulatory Measures	5,500.00
3. Transportation	
a. Roads and Streets	4,000.00
b. Snow and Ice Removal	20,500.00
4. Recreation and Cultural Services	
a. Recreation	5,000.00
b. Culture	2,800.00
5. Community Development	
a. Education	10,000.00
b. Planning and Zoning	33,000.00
c. Community Planning	25,000.00
6. Fiscal Services	
a. Other Fiscal Services- CP Rail	41,500.00
8. Other Services	
a. Health	6,800.00
b. Other Service- RDEK	79,160.00
9. Grants:	
a. Home owner grant equivalents:	49,500.00
b. Grant to Three Voices of Healing (section 10(1) Taxation Law)	6,512.32
10. Contingency Amounts	63,018.68
<b>TOTAL EXPENDITURES</b>	<b>\$ 703,319.00</b>
<b>BALANCE</b>	<b>\$ 0</b>

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. Regional District of East Kootenay Agreement | \$79,160.00 |
| b. RKEK Fire Protection Agreement               | \$38,028.00 |

**SHUSWAP INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2014, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Paul Sam  
Chief Paul Sam

signed \_\_\_\_\_ Alice Sam  
Councillor Alice Sam

\_\_\_\_\_  
Councillor Barb Cote

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 703,319.00
<b>TOTAL REVENUES</b>	<b>\$ 703,319.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	62,000.00
b. General Administrative	240,000.00
c. Other General Government	11,000.00
2. Protection Services	
a. Fire Protection	38,028.00
b. Regulatory Measures	5,500.00
3. Transportation	
a. Roads and Streets	4,000.00
b. Snow and Ice Removal	20,500.00
4. Recreation and Cultural Services	
a. Recreation	5,000.00
b. Culture	2,800.00
5. Community Development	
a. Education	10,000.00
b. Planning and Zoning	33,000.00
c. Community Planning	25,000.00
6. Fiscal Services	
a. Other Fiscal Services- CP Rail	41,500.00
8. Other Services	
a. Health	6,800.00
b. Other Service- RDEK	79,160.00
9. Grants:	
a. Home owner grant equivalents:	49,500.00
10. Contingency Amounts	69,531.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 703,319.00</b>
<b>BALANCE</b>	<b>\$ 0</b>

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. Regional District of East Kootenay Agreement | \$ 79,160.00 |
| b. RKEK Fire Protection Agreement               | \$ 38,028.00 |

**SHUSWAP INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2014*.

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, 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 *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2014, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Paul Sam  
Chief Paul Sam

signed \_\_\_\_\_ Alice Sam  
Councillor Alice Sam

\_\_\_\_\_  
Councillor Barb Cote

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
<u>British Columbia</u>	
Class 1 - Residential	7.3090
Class 2 - Utilities	33.6139
Class 5 - Light Industry	18.3792
Class 6 - Business and Other	13.6100
Class 8 - Recreational Property/Non-Profit Organization	8.7310

**SHXWHA:Y VILLAGE  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2014, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Tina Sam  
Chief Tina Sam

\_\_\_\_\_  
Councillor Robert Gladstone

signed \_\_\_\_\_ Anthony Aure  
Councillor Anthony Aure

signed \_\_\_\_\_ William Rabang  
Councillor William Rabang

\_\_\_\_\_  
Councillor Daniel Rapanda

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$19,449
4. Accumulated Surplus – Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit – Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$19,449</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$4800
b. General Administrative	\$2100
c. Other General Government	\$1063
2. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$4500
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	\$6500
h. Other Regional Planning and Development	
3. Contingency Amounts	\$486
<b>TOTAL EXPENDITURES</b>	<b>\$19,449</b>
<b>BALANCE</b>	<b>\$0</b>

**SHXWHÁ:Y VILLAGE  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made the *Shxwhá:y Village Property Assessment and Taxation By-law*, which by-law by action of section 145 of the Act is deemed to be a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004;

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2014, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Tina Sam  
Chief Tina Sam

\_\_\_\_\_  
Councillor Robert Gladstone

signed \_\_\_\_\_ Anthony Aure  
Councillor Anthony Aure

signed \_\_\_\_\_ William Rabang  
Councillor William Rabang

\_\_\_\_\_  
Councillor Daniel Rapanda

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
<u>British Columbia</u>		
	Improvements	Land
Class 1 - Residential	7.95141	8.15487
Class 2 - Utilities	55.29213	56.92230
Class 4 - Major Industry	-	-
Class 5 - Light Industry	17.28059	17.68384
Class 6 - Business and Other	17.06676	17.47534
Class 7 - Forest Land	24.54918	25.39466
Class 8 - Recreational Property/Non-Profit Organization	8.13735	8.31351
Class 9 - Farm	29.25634	30.15213

**SHXW'ŌWHÁMEL FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective September 17, 2014]

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 Shxw'ōwhámél First Nation has enacted the *Shxw'ōwhámél First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámél First Nation Taxation By-law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'ōwhámél First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámél First Nation Annual Expenditure Law, 2014*.

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 period;

“Assessment Law” means the *Shxw'ōwhámél First Nation Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxw'ōwhámél First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable Property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ōwhámél First Nation Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending 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.** The Schedule attached to this Law forms part and is an integral part of 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 12th day of August, 2014, at Shxw'ōwhámél First Nation Administration Office, in Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Lenora Fraser  
Si:yam Councillor Lenora Fraser

signed \_\_\_\_\_ Dennis George  
Si:yam Councillor Dennis George

signed \_\_\_\_\_ Dean Jones  
Si:yam Councillor Dean Jones

signed \_\_\_\_\_ Vanessa Elkins-Gomez  
Si:yam Councillor Vanessa Elkins-Gomez

**SCHEDULE**  
**ANNUAL BUDGET AND INTERIM BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:		
a. Property Tax		\$252,511.00
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year		\$ 0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year		\$ 0.00
<b>TOTAL REVENUES</b>		<b>\$252,511.00</b>

**EXPENDITURES**

1. General Government Expenditures		65,886.00
a. Executive and Legislative	\$ 35,600.00	
b. General Administrative	28,371.00	
c. Other General Government	1,915.00	
2. Protection Services		1,979.00
a. Policing		
b. Firefighting	1,979.00	
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		22,000.00
a. Roads and Streets	13,000.00	
b. Snow and Ice Removal	9,000.00	
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		57,635.00
a. Recreation	22,362.50	
b. Elders Program	16,000.00	
c. Other Recreation and Culture	19,272.50	
5. Community Development		81,000.00
a. Education	5,000.00	
b. Housing	25,000.00	
c. Planning and Zoning	9,750.00	
d. Community Planning	19,750.00	
e. Economic Development Program	14,000.00	

f. Heritage Protection	7,500.00	
g. Agricultural Development		
h. Urban Renewal		
i. Beautification		
j. Land Rehabilitation		
k. Other Regional Planning and Development		
6. Environment Health Services		4,572.00
a. Water Purification and Supply	315.00	
b. Sewage Collection and Disposal	1,500.00	
c. Garbage Waste Collection and Disposal	1,320.00	
d. Other Environmental Services	1,437.00	
8. Other Services		5,350.00
a. Health	5,350.00	
b. Social Programs and Assistance		
c. Agriculture		
d. Tourism		
e. Trade and Industry		
f. Other Service		
11. Contingency Amounts		14,089.00
<b>TOTAL EXPENDITURES</b>		<b>\$252,511.00</b>
<b>BALANCE</b>		<b>\$ 0.00</b>

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:

District of Hope – Fire Fighting Services	\$19,786.44/year
Fraser Valley Regional District – Garbage Collection and Disposal	\$1,320

**SHXW'ŌWHÁMEL FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective September 17, 2014]

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 Shxw'ōwhámél First Nation has enacted the *Shxw'ōwhámél First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámél First Nation Property Taxation By-law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámél First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámél First Nation Annual Rates Law, 2014*.

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'ōwhámél First Nation Property Assessment By-law*;

“First Nation” means the Shxw'ōwhámél 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 *Shxw'ōwhámél First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Si:yam Council on the 11th day of August, 2014, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Lenora Fraser  
Si:yam Councillor Lenora Fraser

signed \_\_\_\_\_ Dennis George  
Si:yam Councillor Dennis George

signed \_\_\_\_\_ Dean Jones  
Si:yam Councillor Dean Jones

signed \_\_\_\_\_ Vanessa Elkins-Gomez  
Si:yam Councillor Vanessa Elkins-Gomez

**SCHEDULE  
TAX RATES**

<b>OHAMIL IR NO. 1 PROPERTY CLASS</b>	<b>RATE PER \$1,000 OF ASSESSED VALUE</b>
Class 1 - Residential	11.0181
Class 2 - Utilities	59.4871
Class 4 - Major Industry	28.8627
Class 5 - Light Industry	28.5267
Class 6 - Business and Other	26.0792
Class 7 - Forest Land	27.1336
Class 8 - Recreational Property/Non-Profit Organization	16.9223
Class 9 - Farm	27.4056
<b>WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS</b>	<b>RATE PER \$1,000 OF ASSESSED VALUE</b>
Class 1 - Residential	7.94772
Class 2 - Utilities	73.93756
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	27.05008
Class 6 - Business and Other	18.24476
Class 7 - Forest Land	16.33689
Class 8 - Recreational Property/Non-Profit Organization	13.55970
Class 9 - Farm	25.86743
<b>KUTHLALTH NO. 3 PROPERTY CLASS</b>	<b>RATE PER \$1,000 OF ASSESSED VALUE</b>
Class 1 - Residential	11.0181
Class 2 - Utilities	59.4871
Class 4 - Major Industry	28.8627
Class 5 - Light Industry	28.5267
Class 6 - Business and Other	26.0792
Class 7 - Forest Land	27.1336
Class 8 - Recreational Property/Non-Profit Organization	16.9223
Class 9 - Farm	27.4056

**SIMPCW FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2013*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Simpcw First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Simpcw First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1 2015 and ending March 31 2106 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May 2014, at North Thompson I.R. #1, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Rita Matthew  
Chief Rita Matthew

signed \_\_\_\_\_ Christine Donald  
Councillor Christine Donald

\_\_\_\_\_  
Councillor Shelly Loring

signed \_\_\_\_\_ Thomas Eustache  
Councillor Thomas Eustache

\_\_\_\_\_  
Councillor Frederick Fortier

signed \_\_\_\_\_ Daniel Saul  
Councillor Daniel Saul

signed \_\_\_\_\_ Donald Matthew  
Councillor Donald Matthew

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,933.87
<b>TOTAL REVENUES</b>	<b>\$1,933.87</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
b. General Administrative	\$1,913.87
2. Contingency Amounts	\$ 20.00
<b>TOTAL EXPENDITURES</b>	<b>\$1,933.87</b>
<b>BALANCE</b>	<b>\$ 0</b>

**SIMPCW FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Simpcw First Nation Property Assessment Law, 2009*;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Simpcw First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May 2014, at North Thompson I.R. #1, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Rita Matthew  
Chief Rita Matthew

\_\_\_\_\_  
Councillor Shelly Loring

\_\_\_\_\_  
Councillor Frederick Fortier

signed Donald Matthew  
Councillor Donald Matthew

signed Christine Donald  
Councillor Christine Donald

signed Thomas Eustache  
Councillor Thomas Eustache

signed Daniel Saul  
Councillor Daniel Saul

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	0
Class 2 - Utilities	44.05162
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	0
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

**SKAWAHLLOOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Skawahlook First Nation Property Assessment By-Law, 2004*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**8.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**9.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**10.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**11.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**12.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2014, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Maureen Chapman  
Chief Maureen Chapman

signed \_\_\_\_\_ Debra Schneider  
Councillor Debra Schneider

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$155,367.49
<b>TOTAL REVENUES</b>	<b>\$155,367.49</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	19,000
b. Other General Government	91,830.74
2. Protection Services	
a. Firefighting	3,000
3. Transportation	
a. Roads and Streets	1,500
b. Snow and Ice Removal	1,500
4. Community Development	
a. Economic Development Program	20,000
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	3,000
6. Contingency Amounts	15,536.75
<b>TOTAL EXPENDITURES</b>	<b>\$155,367.49</b>
<b>BALANCE</b>	<b>\$0</b>

Note: The Skawahlook 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	\$ 3,000
---------------------	----------

**SKAWAHLLOOK FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2014*.
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 By-Law, 2004*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2014, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Maureen Chapman  
Chief Maureen Chapman

signed \_\_\_\_\_ Debra Schneider  
Councillor Debra Schneider

**SCHEDULE**

**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 - Residential	7.94772
Class 2 - Utilities	73.93756

**SKEETCHESTN INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1 2014, and ending March 31 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Ron Ignace  
Chief Ron Ignace

signed \_\_\_\_\_ Darrel Draney  
Councillor Darrel Draney

\_\_\_\_\_  
Councillor Eddy Jules

\_\_\_\_\_  
Councillor Gabe Jules

signed \_\_\_\_\_ Terry Deneault  
Councillor Terry Deneault

signed \_\_\_\_\_ Marshall Gonzales  
Councillor Marshall Gonzales

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 586,491
<b>TOTAL REVENUES</b>	<b>\$ 586,491</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$ 310,206
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$ 30,000
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$ 50,954
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Community Development	\$ 97,130
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
5. Environment Health Services	\$ 92,000
a. Water Purification and Supply	
b. Sewage Collection and Disposal	

c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
6. Contingency Amounts	\$ 6,201
<b>TOTAL EXPENDITURES</b>	<b>\$ 586,491</b>
<b>BALANCE</b>	<b>\$ 0</b>

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:

BC Hydro Overhead Street Light Agreement	\$ 5,954
--	----------

Note: This Budget includes the one attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

1. Capital Sinking Fund	
Beginning balance as of April 1, 2014:	\$ 110,143
Transfers out	
i. to local revenue account:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
Moneys repaid	\$
Ending balance as of March 31, 2015:	\$ 110,143
2. Program Stabilization Fund	
Beginning balance as of April 1, 2014:	\$ 269,912
Transfers out	
i. to local revenue account:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
Moneys repaid	\$
Ending balance as of March 31, 2015:	\$ 269,912

**SKEETCHESTN INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2014, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Ron Ignace  
Chief Ron Ignace

signed \_\_\_\_\_ Darrel Draney  
Councillor Darrel Draney

\_\_\_\_\_  
Councillor Eddy Jules

\_\_\_\_\_  
Councillor Gabe Jules

signed \_\_\_\_\_ Terry Deneault  
Councillor Terry Deneault

signed \_\_\_\_\_ Marshall Gonzales  
Councillor Marshall Gonzales

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.7069
Class 2 - Utilities	27.2151
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.5840
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**SKOWKALE FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Skowkale First Nation Property Assessment Law, 2011*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1st, 2015, and ending March 31st, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Willy Hall  
Chief Willy Hall

\_\_\_\_\_  
Councillor Gord Hall

signed \_\_\_\_\_ James Archie  
Councillor James Archie

\_\_\_\_\_  
Councillor Gerald Sepass

signed \_\_\_\_\_ Jeffery Point  
Councillor Jeffery Point

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 601,387
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 45,000
<b>TOTAL REVENUES</b>	<b>\$ 646,387</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 60,000
b. Other General Government	\$ 30,000
c. B.C.A.A	\$4,750
2. Protection Services	
a. Policing	\$67,966
b. Firefighting	\$67,966
c. Other Protective Services	\$67,966
3. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$ 4,000
4. Recreation and Cultural Services	
a. Recreation	\$67,966
5. Community Development	
a. Community Planning	\$13,500
6. Environment Health Services	
a. Sewage Collection and Disposal	\$ 5,000
c. Garbage Waste Collection and Disposal	\$ 5,000
7. Grants:	
a. Home owner grant equivalents:	\$232,500
8. Contingency Amounts	\$ 9,773
<b>TOTAL EXPENDITURES</b>	<b>\$ 646,387</b>
<b>BALANCE</b>	<b>\$ 0</b>

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) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; \$271,864.

**SKOWKALE FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2014*.

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, 2011*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Willy Hall  
Chief Willy Hall

\_\_\_\_\_  
Councillor Gordon Hall

signed \_\_\_\_\_ James Archie  
Councillor James Archie

\_\_\_\_\_  
Councillor Gerald Sepass

signed \_\_\_\_\_ Jeffery Point  
Councillor Jeffery Point

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.95141	8.15487
Class 2 - Utilities	55.29213	56.92230
Class 6 - Business and Other	17.06676	17.47534

**SKWAH FIRST NATION  
PROPERTY ASSESSMENT LAW, 2014**

[Effective July 25, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3-5]
PART IV	Assessed Value .....	[ss. 6-7]
PART V	Requests for Information and Inspections.....	[ss. 8-9]
PART VI	Assessment Roll and Assessment Notice.....	[ss. 10-17]
PART VII	Errors and Omissions in Assessment Roll .....	[ss. 18-19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21-27]
PART X	Appeal to Assessment Review Board .....	[ss. 28-51]
PART XI	General Provisions .....	[ss. 52-57]

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI 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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skwah 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 Skwah 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 Skwah First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Skwah First Nation Property Assessment Law, 2014*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

- 2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];
- “assessor” means a person appointed by Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Skwah First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and

(b) provide

- (i) a dwelling house or premises,
- (ii) a business office or premises,
- (iii) accommodation for any other purpose,
- (iv) shelter for machinery or other equipment, or
- (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Skwah First Nation Property Taxation Law, 2014*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Assessor**

3.(1) Council must appoint 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.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;

- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or the *Skwah First Nation Land Code*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

**PART V****REQUESTS FOR INFORMATION AND INSPECTIONS****Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

**PART VI**  
**ASSESSMENT ROLL AND ASSESSMENT NOTICE**

**Assessment Roll**

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

**Certification by Assessor**

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

**Validity of Assessment Roll**

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(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.

(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 IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

## PART VII

### ERRORS AND OMISSIONS IN ASSESSMENT ROLL

#### **Amendments by Assessor**

**18.(1)** Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### **Reconsideration by Assessor**

**20.(1)** A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

## PART IX

### ASSESSMENT REVIEW BOARD

#### **Council to Establish Assessment Review Board**

**21.(1)** Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

### **Remuneration and Reimbursement**

**22.(1)** The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Conflicts of Interest**

**23.(1)** A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.(1)** Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

#### **Appointment of Secretary**

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

#### **Removal of Member**

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

#### **Duty of Member**

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

### **PART X**

#### **APPEAL TO ASSESSMENT REVIEW BOARD**

##### **Appeals and Assessor Recommendations**

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

##### **Notice of Appeal**

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

#### **Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

#### **Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

#### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

#### **Delivery of Documentation**

**33.** The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

**Maintaining Order at Hearings**

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

**Summary Dismissal**

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

**Quorum**

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

**Decisions**

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

**Combining Hearings**

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

**Power to Determine Procedures**

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

**Orders to Attend or Produce Documents**

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/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 this section.

### **Adjournments**

**44.** The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

### **Costs**

**45.** The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

**49.(1)** The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of 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**

**50.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

**51.(1)** An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

**PART XI**  
**GENERAL PROVISIONS**

**Disclosure of Information**

**52.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

**53.** Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

**Notices**

**55.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;

- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

### **Interpretation**

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

### **Force and Effect**

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of July, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Robert Combes  
Chief Robert Combes

signed \_\_\_\_\_ Sheila Stewart  
Councillor Sheila Stewart

\_\_\_\_\_  
Councillor Lester Mussell

signed \_\_\_\_\_ Leslie Williams  
Councillor Leslie Williams

signed \_\_\_\_\_ Lara Mussell  
Councillor Lara Mussell

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**

**REQUEST FOR INFORMATION BY ASSESSOR  
FOR THE \_\_\_\_\_ FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_ of the *Skwah First Nation Property Assessment Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**  
**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Skwah First Nation Property Assessment Law, 2014*, the assessor for the Skwah First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass  
an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Skwah First Nation Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Skwah First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Skwah First Nation Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Skwah First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE VI**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Skwah First Nation  
[address]

PURSUANT to the provisions of the *Skwah First Nation Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

---

---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Skwah First Nation

BC Assessment Office  
240 – 21935 South Fraser Way  
Abbotsford, BC V2T 5N7

PURSUANT to the provisions of the *Skwah First Nation Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number,  
as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---

---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---

---

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_) 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 VIII**

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Skwah First Nation  
c/o Skwah First Nation  
PO Box 178  
Chilliwack, BC V2P 6H7

PURSUANT to the provisions of the *Skwah First Nation Property Assessment Law, 2014* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Skwah First Nation in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Skwah First Nation, hereby certify that this is the Skwah 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 *Skwah First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**SKWAH FIRST NATION  
PROPERTY TAXATION LAW, 2014**

[Effective July 25, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3-4]
PART IV	Liability for Taxation.....	[ss. 5-7]
PART V	Exemptions from Taxation.....	[ss. 8-9]
PART VI	Grants and Tax Abatement .....	[ss. 10-11]
PART VII	Levy of Tax.....	[ss. 12-13]
PART VIII	Tax Roll and Tax Notice.....	[ss. 14-18]
PART IX	Periodic Payments.....	[s. 19]
PART X	Payment Receipts and Tax Certificates .....	[ss. 20-21]
PART XI	Penalties and Interest .....	[ss. 22-24]
PART XII	Revenues and Expenditures .....	[ss. 25-26]
PART XIII	Collection and Enforcement.....	[ss. 27-30]
PART XIV	Seizure and Sale of Personal Property .....	[ss. 31-36]
PART XV	Seizure and Assignment of Taxable Property.....	[ss. 37-45]
PART XVI	Discontinuance of Services.....	[s. 46]
PART XVII	General Provisions .....	[ss. 47-53]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skwah 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 Skwah 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 Skwah First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Skwah First Nation Property Taxation Law, 2014*.

**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 *Skwah First Nation Property Assessment Law, 2014*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Skwah First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” or “CP-holder” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of the Chief or Band Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include:

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV LIABILITY FOR TAXATION**

#### **Application of Law**

5. This Law applies to all interests in land.

#### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

#### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

**8.**(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

### **Revitalization Tax Exemption**

**9.**(1) A revitalization tax exemption program is hereby established to promote economic and social development by encouraging business initiatives by members and ownership of corporations by members on Skwah reserve lands.

(2) A holder of taxable property may apply to the tax administrator for a revitalization tax exemption in accordance with this section.

(3) Where a holder of taxable property applies for a revitalization tax exemption and meets all of the requirements set out in subsection (4), the tax administrator must confirm the revitalization tax exemption to the holder in writing and provide notice of the exemption to the assessor for the First Nation.

(4) A revitalization tax exemption shall be granted by the tax administrator where the holder meets the following requirements in respect of their interest in land that may otherwise be taxable:

(a) the holder completes and submits to the tax administrator an application in the form prescribed by the tax administrator, on or before May 31 in the year before the taxation year for which the holder or applicant is applying for a revitalization exemption;

(b) the holder is a corporation that is at least majority-owned by one (1) or more members; and

(c) the property is zoned for the use and the use is a lawful or legally non-conforming use of that property.

(5) A revitalization tax exemption:

(a) is effective only for the taxation year for which it is given;

(b) is for 100% of the taxes that may otherwise be levied on the property by the First Nation in the taxation year; and

(c) is subject to the condition that the holder of the property continues to meet and fulfill the criteria for which the exemption is given.

(6) Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

(7) Upon cancellation under subsection (6):

(a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where cancelled under subsection 6(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption;

(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 ceased to meet the criteria for the exemption;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (b); and

(e) penalties are assessable and payable under Part IX for any outstanding taxes or monies owing under paragraph (b) that are not paid within thirty (30) days in accordance with paragraph (c).

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

**10.** Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

**Annual Grants**

11.(1) Council may provide for a grant to a holder:

(a) where the holder 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)(a) 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 law.

**PART VII****LEVY OF TAX****Tax Levy**

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

**Tax Payments**

13.(1) Taxes are due and payable on or before July 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 Skwah First Nation.

**PART VIII****TAX ROLL AND TAX NOTICE****Tax Roll**

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

### **Annual Tax Notices**

**15.(1)** On or before June 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 property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

### **Amendments to Tax Roll and Tax Notices**

**16.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

**17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

### **Requests for Information**

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

## **PART IX**

### **PERIODIC PAYMENTS**

#### **Taxes as Percentage of Rental Payment**

19.(1) Council, with the consent of the locatee or CP-holder where applicable, may by resolution declare that taxes respecting an interest in land that is leased 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 X**

### **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 land 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 land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25), plus GST if applicable, for each tax roll folio searched.

**PART XI**  
**PENALTIES AND INTEREST**

**Penalty**

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

**Interest**

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

24. 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 XII**  
**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 the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

**Reserve Funds**

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 the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

### **PART XIII**

### **COLLECTION AND ENFORCEMENT**

#### **Recovery of Unpaid Taxes**

**27.(1)** The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

#### **Tax Arrears Certificate**

**28.(1)** Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

#### **Creation of Lien**

**29.(1)** Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

### **Delivery of Documents in Enforcement Proceedings**

**30.(1)** This section applies to this Part and Parts XIV, XV and XVI.

(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 XIV**

### **SEIZURE AND SALE OF PERSONAL PROPERTY**

#### **Seizure and Sale of Personal Property**

**31.(1)** Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

#### **Notice of Seizure and Sale**

**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 must deliver to the debtor a receipt for the personal property seized.

#### **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 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 XV**

#### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

##### **Seizure and Assignment of Taxable Property**

**37.**(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**

**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, 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**

**40.** The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

### **Subsisting Rights**

**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 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**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 the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 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 or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 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 interest in land.

(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 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 First Nation**

**45.(1)** If the right to assignment of taxable property is purchased by the 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 XVI**  
**DISCONTINUANCE OF SERVICES**

**Discontinuance of Services**

46.(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 or CP-holder 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 XVII**  
**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, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

48. Notwithstanding section 47, 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**

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 the 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 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**

**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.

**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 7th day of July, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Robert Combes  
Chief Robert Combes

signed \_\_\_\_\_ Sheila Stewart  
Councillor Sheila Stewart

\_\_\_\_\_  
Councillor Lester Mussell

signed \_\_\_\_\_ Leslie Williams  
Councillor Leslie Williams

signed \_\_\_\_\_ Lara Mussell  
Councillor Lara Mussell

**SCHEDULE I**

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE \_\_\_\_\_ FIRST NATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_\_ of the *Skwah First Nation Property Taxation Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Skwah First Nation Property Taxation Law, 2014*, 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 \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Skwah First Nation, located at P.O. Box 178, 852 Wellington Ave., Chilliwack, B.C., V2P 6H7 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 *Skwah First Nation Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

**[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]**

\_\_\_\_\_  
Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                          |
|--|--------------------------|
| 1. For preparation of a notice   | \$40                     |
| 2. For service of notice on each person or place<br>by the First Nation  | \$50                     |
| 3. For service of notice on each person or place by<br>a process server, bailiff or delivery service   | actual cost              |
| 4. For advertising in newspaper  | actual cost              |
| 5. For staff time spent in conducting a seizure and sale<br>of personal property, not including costs otherwise<br>recovered under this Schedule | \$80 per person per hour |
| 6. Actual costs incurred by the First Nation for the seizure,<br>storage and sale of personal property will be charged based<br>on receipts.     |                          |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Skwah First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Skwah First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of \_\_\_\_\_ percent (\_\_\_\_%) per year.

Payments must be made at the offices of the Skwah First Nation, located at P.O. Box 178, 852 Wellington Ave., Chilliwack, B.C., V2P 6H7 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 Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**

## NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Skwah First Nation Property Taxation Law, 2014*, 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 Chilliwack 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 Skwah 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 \_\_\_\_\_ First Nation will take place on \_\_\_\_\_, 20\_\_ at \_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section \_\_\_ of the *Skwah First Nation Property Taxation Law, 2014*, 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 Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Skwah First Nation Property Taxation Law, 2014*, 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 Skwah First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Skwah First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skwah First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Skwah 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 Skwah First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Skwah First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skwah First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Skwah First Nation Property Taxation Law, 2014*.

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 Skwah First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SLIAMMON FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Sliammon First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sliammon First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sliammon First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

(a) paragraph 1(a) of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8 and 11.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8 This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of July, 2014, at Powell River, in the Province of British Columbia

A quorum of Council consists of five (5) members of Council.

signed Clint Williams  
Chief Clint Williams

\_\_\_\_\_  
Councilor Vern Pielle

signed Denise Smith  
Councilor Denise Smith

signed John Hackett, Jr.  
Councilor John Hackett, Jr.

\_\_\_\_\_  
Councilor Eugene Louie

signed Larry Louie  
Councilor Larry Louie

\_\_\_\_\_  
Councilor Dillon Johnson

signed Walter Paul  
Councilor Walter Paul

signed Gloria Francis  
Councilor Gloria Francis

**SCHEDULE A**  
ANNUAL BUDGET AND INTERIM BUDGET

**REVENUES FOR SLIAMMON****1. Local revenues for current fiscal year:**

a. Property Tax	\$231,789.06
-----------------	--------------

**2. Reserve fund revenues**

a. Capital Projects Account - \$229,000	\$277,405.34
---	--------------

b. Income Stabilization Account - \$48,405.34	
---	--

<b>Total:</b>	<b>\$509,194.40</b>
---------------	---------------------

**PART 2: EXPENDITURES FOR SLIAMMON****1. General Government Expenditures**

a. General Administrative	\$103,000.00
---------------------------	--------------

b. Flyer Delivery / Mail-outs	\$500.00
-------------------------------	----------

**2. Protection Services****3. Transportation**

b. Snow and Ice Removal	\$500.00
-------------------------	----------

a. Street Lighting	\$2,000.00
--------------------	------------

**4. Recreation and Cultural Services**

a. Culture	\$5,000.00
------------	------------

b. Meetings/Gatherings	\$5,000.00
------------------------	------------

**5. Community Development**

a. Education	\$1,000.00
--------------	------------

**6. Environment Health Services**

a. Garbage Waste Collection and Disposal	\$20,000.00
--	-------------

b. Spring Clean-Up	\$15,000.00
--------------------	-------------

c. Japanese Knot Weed	\$2,000.00
-----------------------	------------

**7. Fiscal Services****8. Other (Capital Projects)**

a. Playground Equipment	\$15,000.00
-------------------------	-------------

b. Lower Bridge Repair/Replacement	\$100,000.00
------------------------------------	--------------

c. Drainage Upgrade on Klahanie Drive	\$36,000.00
---------------------------------------	-------------

b. Firehall Maintenance/Repair	\$45,000.00
--------------------------------	-------------

c. Roads Repairs/Brush Clearing/Ditching	\$33,000.00	\$229,000.00
--	-------------	--------------

**9. Other (Municipal Type Service Agreement)**

a. Regional Administration	\$2,335.00
----------------------------	------------

b. Parks	\$2,116.00
----------	------------

c. Cemetary	\$1,034.00	
d. Waste Management	\$1,322.00	
e. Emergency Telephone - 911	\$868.00	
f. Regional Hospital District	14,153.00	
f. Library	\$3,779.00	
g. House Numbering	\$40.00	
h. Septage Disposal	\$710.00	
i. Northside Fire Department	\$28,507.00	
		\$54,864.00
<b>10. Taxes Collected for Other Governments</b>		
<b>11. Grants</b>		
a. Homeowner Grants		\$20,843.00
b. Additional Grants		\$45,559.00
<b>12. Contingency Amounts</b>		
a. Contingency Amounts		\$4,928.40
	<b>Total:</b>	<b>\$509,194.40</b>
	<b>Balance:</b>	<b>\$0.00</b>

Note: The First Nation has the following service agreement with a third-party service provider, and the amounts indicated is the amounts payable by the First Nation under the agreement during the budget period:  
Powell River Regional District - Municipal Type Service Agreement: \$54,864.00

Note: This Budget includes the attached Appendix.

**APPENDIX A**  
**Reserve Fund Balances**

**1. Capital Projects**

Beginning balance as of January 1, 2014:	\$640,946.39
Transfers out	
i. to local revenue account:	\$229,000.00
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
<b>Ending balance as of December 31, 2014:</b>	<b>\$411,946.39</b>

**2. Income Stabilization**

Beginning balance as of January 1, 2014:	\$ 62,477.32
Transfers out	
i. to local revenue account:	\$ 48,405.34
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
<b>Ending balance as of December 31, 2014:</b>	<b>\$ 14,071.98</b>

**SLIAMMON FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Sliammon First Nation Property Assessment Law, 2009*;

“First Nation” means the Sliammon First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sliammon First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred fifty dollars (\$350), the taxable property shall be taxed at three hundred fifty dollars (\$350) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of July, 2014, at Powell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Clint Williams  
Chief Clint Williams

\_\_\_\_\_  
Councilor Vern Pielle

signed Denise Smith  
Councilor Denise Smith

signed John Hackett, Jr.  
Councilor John Hackett, Jr.

\_\_\_\_\_  
Councilor Eugene Louie

signed Larry Louie  
Councilor Larry Louie

\_\_\_\_\_  
Councilor Dillon Johnson

signed Walter Paul  
Councilor Walter Paul

signed Gloria Francis  
Councilor Gloria Francis

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	Rate Per \$1,000 of Assessed Value:
1 Residential	7.92400
2 Utilities	32.31700
3 Supportive Housing	0.00000
4 Major Industry	0.00000
5 Light Industry	0.00000
6 Business and Other	21.73200
7 Forest Land	0.00000
8 Recreational Property/Non-Profit Organization	0.00000
9 Farm	0.00000

**SLIAMMON FIRST NATION  
FINANCIAL ADMINISTRATION LAW, 2013**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application.....	[ss. 2–7]
PART III - Administration.....	[ss. 8–27]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance Committee and Audit Committee</i> .....	[ss. 11–19]
<i>Division 3 - Officers and Employees</i> .....	[ss. 20–24]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 25–27]
PART IV - Financial Management.....	[ss. 28–80]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 28–35]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 36–38]
<i>Division 3 - Expenditures</i> .....	[ss. 39–46]
<i>Division 4 - General Matters</i> .....	[ss. 47–48]
<i>Division 5 - Borrowing</i> .....	[ss. 49–55]
<i>Division 6 - Risk Management</i> .....	[ss. 56–63]
<i>Division 7 - Financial Reporting</i> .....	[ss. 64–74]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 75–80]
PART V - Capital Projects .....	[ss. 81–86]
PART VI - Miscellaneous .....	[ss. 87–97]

WHEREAS:

A. Pursuant to paragraph 9(1)(a) of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation;

B. A First Nation must pass, and the First Nations Financial Management Board must approve, a financial administration law under paragraph 9(1)(a) of the Act before the First Nation can become a borrowing member of the First Nations Finance Authority, in accordance with sections 4 and 5 of the Act; and

C. The Council of the Sliammon First Nation would like the First Nation to become a borrowing member of the First Nations Finance Authority and deems it to be in the best interests of the First Nation to make a financial administration law for such purposes;

NOW THEREFORE the Council of the Sliammon First Nation enacts as follows:

**PART I  
CITATION**

**Citation**

1. This law may be cited as the *Sliammon First Nation Financial Administration Law, 2013*.

---

\* The “Coming into Force” section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on December 19, 2013.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

2.(1) Unless the context indicates the contrary, in this law:

“Act” means the *First Nations Fiscal Management Act*;

“agent” means a person, who may or may not be an employee, who has been appointed by resolution to represent the First Nation in dealing with third parties;

“annual financial statements” means the annual financial statements of the First Nation, prepared by the CFO, in accordance with section 68;

“annual report” means the annual report of the First Nation, prepared by the Council, in accordance with section 74;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“Audit Committee” means the Audit Committee established under section 16;

“auditor” means the person appointed by the Council as the auditor for the First Nation in accordance with section 69;

“authorized signatory” means any or all of the CAO, CFO, tax and lands manager and any councillors whom the Council have, by resolution, designated as an authorized signatory;

“budget” means the annual budget of the First Nation that has been approved by the Council in accordance with section 31;

“capital fund” means the capital infrastructure fund established under section 37(5), the economic development fund established under section 37(6) or the capital general fund established under section 37(7);

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“capital revenues” means

(a) revenues the First Nation receives from long-term lease agreements,

(b) revenues the First Nation receives from specific land claim settlements,

(c) revenues the First Nation receives from settlements related to treaty that have not been allocated to treaty-related trust funds or for a specific purpose, and

(d) a lump sum payment of five hundred thousand dollars (\$500,000) or more that the First Nation receives from any source, but does not include project, operational or block funding received or monies designated for any specific purpose,

less a five percent (5%) administration fee to be allocated to the First Nation’s general revenue;

“chief administrative officer” or “CAO” means the person appointed by the Council in accordance with section 20;

“chief financial officer” or “CFO” means the person appointed by the Council in accordance with section 22;

“committee member” means a member of a committee of the Council, including the Finance Committee, Audit Committee, or a member of a committee of the First Nation;

“contractor” means a person who is not an employee of the First Nation, but who works for the First Nation under a contract for services;

“Council” has the meaning given to that term in the Act;

“councillor” means a member of the Council of the First Nation, and includes the Chief;

“dependent” means

- (a) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (b) a person in respect of whom the individual or the individual’s spouse is acting as guardian, and
- (c) a person, other than an employee of the individual, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent;

“director” means an officer or a person who manages, supervises or controls a department of the First Nation or of a related body, and includes the Executive Director of the Tla’amin Community Health Board Society;

“Finance Committee” means the Finance Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial management system certificate” means a certificate issued by the FMB under section 50(3) of the Act respecting the First Nation’s financial management system;

“financial institution” means the FNFA, a bank, or a credit union;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of relevant meetings of the Council, the Finance Committee or the Audit Committee;

“First Nation” means the Sliammon First Nation (Indian Band), being a First Nation named in the schedule to the Act;

“First Nation member” means an individual on the Band list of the First Nation;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all of the First Nation’s reserves, within the meaning of subsection 2(1) of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond one accounting period,
- (c) are to be used on a continuing basis,
- (d) are not for sale in the ordinary course of operations, and
- (e) have a historical or replacement cost of at least ten thousand dollars (\$10,000);

“fiscal year” means the fiscal year of the First Nation set out in section 28;

“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;

“FNFA” means the First Nations Finance Authority established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“FNTC standards” means the standards established from time to time by the FNTC under the Act;

- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;
- “GAAS” means generally accepted auditing standards of the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;
- “guarantee” means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;
- “human resources manual” means the Sliammon First Nation Human Resources Manual adopted by the Council, which governs the relationship between the First Nation and its employees;
- “human resources officer” means the person appointed by the CAO as the human resources officer in accordance with section 21;
- “impress fund” means money set aside separately that is subject to being audited, and for which, by policy, the cash available to disburse plus the supporting receipts or vouchers for money already disbursed equals an authorized fixed amount known as the impress amount;
- “indemnity” means
- (a) a promise to make a person whole from specified losses or costs they may suffer, or
  - (b) payment of compensation to make a person whole from a loss they have already suffered;
- “Land Code” means the *Sliammon First Nation Land Code*, enacted under the *First Nations Lands Management Act*;
- “law of the First Nation” means any law, by-law, Land Code or other enactment that is made by the Council or by First Nation members;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means moneys raised under a local revenue law;
- “long-term priorities” means priorities that have been described, or are consistent with those described, in the First Nation’s community planning documents that have been approved by the Council, including the Sliammon Community Comprehensive Plan;
- “multi-year financial plan” means the plan prepared in accordance with section 31, and approved by the Council pursuant to section 29;
- “natural resource” means any material, in its natural state, found on or under the First Nation’s lands which, when extracted, captured or harnessed, has economic value;
- “officer” means the CAO, human resources officer, CFO, tax and lands manager 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;
- “rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation, an agency of the First Nation, or a corporation of the First Nation is a partner, or

(d) a trust of the First Nation;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets;

“representative of the First Nation” means a current or former councillor, officer, or designated employee of the First Nation;

“resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;

“SDC” means the Sliammon Development Corporation, a company duly incorporated under the laws of the Province of British Columbia, with a registered office at Sliammon Indian Reserve No. 1, British Columbia, V8A 0B6;

“special purpose report” means a report described in subsection 68(3);

“specific purpose” means a program, project or initiative that has been identified through the First Nation’s budgeting or planning activities;

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner, in a marriage-like relationship, for at least one (1) year;

“tax and lands manager” means the person appointed by the Council to administer the local revenue laws, local revenue accounts and local revenue budgets; and

“trust account” means an account into which funds are held and managed by a trustee on behalf of the First Nation.

(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) Except as otherwise indicated, 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) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(d) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”;

(e) where a provision in this law is expressed in the present tense, the provision applies to the circumstances as they arise;

(f) headings form no part of this law and must be construed as being inserted for convenience of reference only; and

(g) a reference to a document or an enactment includes any amendment or replacement of it and, in the case of an enactment, includes every regulation made under it.

(2) In this law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or subparagraph (e.g. subparagraph 3(4)(a)(i)) is a reference to the specified Part, section, subsection, paragraph or subparagraph of this law, except where otherwise stated.

(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.

(4) 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.

(5) 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.

#### **Posting of Public Notice**

4. Unless expressly provided otherwise, if a public notice must be posted under this law,

(a) a notice of a meeting must be posted at least ten (10) days before the date of the meeting; and

(b) the public notice is properly posted if a written notice is placed in the reception area of the First Nation office.

#### **Calculation of Time**

5. In this law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

#### **Conflict of Laws**

6.(1) If there is a conflict between this law and another law or regulation of the First Nation, other than a Land Code or a local revenue law, this law prevails to the extent of the conflict.

(2) If there is a conflict between this law and the Act, the Act prevails to the extent of the conflict.

(3) If there is a conflict between this law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this law and a local revenue law, the local revenue law prevails to the extent of the conflict.

#### **Scope and Application**

7. This law applies to the financial administration of the First Nation.

**PART III**  
**ADMINISTRATION**

*Division 1 – Council*

**Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation, whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to paragraph 5(1)(f) of the Act, this law and any other applicable law of the First Nation, 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 policies, procedures or directions of the Council;
- (b) the appointment of members, the chair and the vice-chair of the Finance Committee and the Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

**Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council

- (a) may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation;
- (b) must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of the First Nation's assets; and
- (c) must establish policies and procedures requiring related bodies to design and implement effective human resources and financial administration policies and procedures.

(2) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this law, the Act or GAAP.

(3) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(4) The Council must ensure that it enters into agreements with all related bodies requiring regular financial and performance reporting to the Council.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

(6) The Council may, by resolution, make such regulations respecting any other matter related to the financial administration of the First Nation as the Council, on the recommendation of the Finance Committee or the Audit Committee, deems necessary.

(7) Any regulation made in accordance with subsection (6) must

- (a) only be amended by resolution;
- (b) not be in conflict with this law, the Act, or GAAP; and
- (c) be documented and made available to all affected persons.

(8) The Council must request and consider a report from the Finance Committee and the Audit Committee before ratifying, amending or replacing any agreements that will materially affect the financial position of the First Nation.

(9) The Council must request and consider a report from the Finance Committee and the Audit Committee before making any law that will materially affect the financial position of the First Nation.

### **Reporting of Remuneration, Expenses and Contracts**

**10.(1)** Annually the CFO must prepare, and include with the annual financial statements, a special purpose report separately listing

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the CAO and to each of the dependents of the CAO; and

(d) any contracts between the First Nation and the CAO and between the First Nation and a dependent of the CAO for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all First Nation members;

(b) under a program or service universally accessible to all First Nation members on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### ***Division 2 – Finance Committee and Audit Committee***

#### **Interpretation**

**11.** For purposes of section 16,

(a) an individual is independent if the individual does not have a financial relationship with the First Nation government;

(b) subject to paragraph (c), an individual has a financial relationship with the First Nation government if the individual

(i) is an employee of the First Nation,

(ii) has a spouse, dependent, child, parent or grandparent who is an officer of the First Nation,

(iii) provides consulting, advisory or other services to the First Nation or its related bodies as a contractor,

(iv) has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor,

(v) is a partner, owner, officer or employee of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies, or

(vi) has a financial relationship which could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the Audit Committee; and

(c) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee,

- (ii) fixed retirement compensation,
- (iii) payments or benefits paid in common to all First Nation members,
- (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions, or
- (v) payments or benefits paid from a trust arrangement established by the First Nation government according to the terms of the trust.

### **Finance Committee Established**

12.(1) The Finance Committee of the First Nation is established.

(2) The Council must appoint not less than three members to the Finance Committee – one of whom must be the CFO, a majority of whom must have financial competency and none of whom may be members of the Audit Committee.

(3) If the Finance Committee consists of

- (a) three (3) members, at least one member must be a councillor; and
- (b) four (4) or more members, at least two (2) members must be councillors.

(4) All candidates for the Finance Committee must undergo a criminal record check, the results of which are satisfactory to the Council, before they can be considered for an appointment to the Finance Committee.

(5) Subject to subsection (6), the Council must appoint Finance Committee members, other than the CFO, to hold office as follows:

- (a) councillors must be appointed to the Finance Committee as soon as practicable following Council elections and must sit on the Finance Committee until the next election; and
- (b) members who are not councillors must be appointed for two (2) year terms.

(6) The Council may terminate the appointment of a member of the Finance Committee for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) has unexcused absences from three (3) consecutive Finance Committee meetings; or
- (c) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law.

(7) If a Finance 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 Finance Committee member to hold office for the remainder of the first member's term of office.

(8) The Council may establish a policy authorizing the appointment of one (1) alternate member of the Finance Committee to attend meetings and to vote in the place of a member of the Finance Committee who is unable to attend the meeting or to vote on a matter due to a conflict of interest if the policy requires the alternate member to be a councillor who satisfies all of the requirements set out in this law for being a member of the Finance Committee.

### **Finance Committee Officers**

13.(1) The Council must appoint a chair and vice-chair of the Finance Committee, one of whom must be a councillor.

(2) If the Council appoints a member of the Finance Committee who is not a councillor as chair of the Finance Committee,

- (a) the Council must send to the chair of the Finance Committee notices and agendas of all Council meetings;

- (b) on the request of the chair of the Finance Committee, the Council must provide the chair of the Finance Committee with any materials or information provided to the Council respecting matters before it; and
- (c) the chair of the Finance Committee is entitled to attend and speak at Council meetings.

### **Finance Committee Procedures**

14.(1) The quorum of the Finance Committee is fifty percent (50%) of members, including at least one councillor.

(2) Unless a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one (1) vote in all Finance Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the chair of the Finance Committee may cast a second tie-breaking vote.

(4) The Finance Committee must keep minutes of its meetings.

(5) Subject to this law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings not inconsistent with this law.

(6) The Finance Committee may, at the discretion of the chair of the Finance Committee, retain a consultant to assist in the performance of any of its responsibilities.

### **Finance Committee Responsibilities**

15.(1) The Finance Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review draft multi-year financial plans, projections, priorities and budgets, and provide comments to the CFO;
- (b) provide a report to the Audit Committee respecting any issues that arise as a result of its review of the matters set out in paragraph (a);
- (c) provide a report at the request of the Council under subsection 9(8) or (9); and
- (d) review and make recommendations to the Council on the Finance Committee's mandate.

(2) The Finance Committee may make a report or recommendations to the Audit Committee on any matter respecting the financial administration of the First Nation, and the Audit Committee must consider and report to Council on the Finance Committee's report or recommendations.

### **Audit Committee Established**

16.(1) The Audit Committee of the First Nation is established.

(2) The Council must appoint not less than three (3) members to the Audit Committee – a majority of whom must have financial competency and none of whom may be members of the Finance Committee.

(3) Subject to subsection (7), an individual is not eligible to be a member of the Audit Committee if they are not independent.

(4) If the Audit Committee consists of

(a) three (3) members, at least one member must be a councillor; and

(b) four (4) or more members, at least two (2) members must be councillors.

(5) All candidates for the Audit Committee must undergo a criminal record check, the results of which are satisfactory to the Council, before they can be considered for an appointment to the Audit Committee.

(6) The Council must establish policies or procedures or give directions

(a) requiring confirmation, before appointment, that each potential member of the Audit Committee is eligible to be a member and is independent; and

(b) requiring each member of the Audit Committee annually to sign a statement confirming that the member is independent.

(7) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfil his or her responsibilities as a member of the Audit Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Audit Committee is considered to be in the best interests of the First Nation and First Nation members.

(8) Subject to subsection (9), the Council must appoint Audit Committee members to hold office for staggered terms, as follows:

(a) councillors must be appointed to the Audit Committee as soon as practicable following Council elections and must sit on the Audit Committee until the next election; and

(b) members who are not councillors must be appointed for three (3) year terms, beginning on September 1 and ending on August 31 three (3) years thereafter.

(9) Notwithstanding subsection (8), for their first terms only, the Council must appoint Audit Committee members as soon as practicable after this law comes into effect, who will serve until

(a) the next Council election, in the case of councillors; and

(b) August 31 of the second full fiscal year after their appointment, in the case of members who are not councillors.

(10) The Council may terminate the appointment of a member of the Audit Committee for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) consecutive Audit Committee meetings;

(c) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law; or

(d) is no longer independent.

(11) If an Audit 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 Audit Committee member to hold office for the remainder of the first member's term of office.

(12) The Council may establish a policy authorizing the appointment of one (1) alternate member of the Audit Committee to attend meetings and to vote in the place of a member of the Audit Committee who is unable to attend the meeting or to vote on a matter due to a conflict of interest if the policy also requires the alternate member to be a councillor who satisfies all of the requirements set out in this law for being a member of the Audit Committee.

#### **Audit Committee Officers**

17.(1) The Council must appoint a chair and vice-chair of the Audit Committee, one of whom must be a councillor.

(2) If the Council appoints a member of the Audit Committee who is not a councillor as chair of the Audit Committee,

- (a) the Council must send to the chair of the Audit Committee notices and agendas of all council meetings;
- (b) on the request of the chair of the Audit Committee, the Council must provide the chair of the Audit Committee with any materials or information provided to the Council respecting matters before it; and
- (c) the chair of the Audit Committee is entitled to attend and speak at Council meetings.

### **Audit Committee Procedures**

18.(1) The quorum of the Audit Committee is fifty percent (50%) of members, including at least one councillor.

(2) Unless an Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Audit Committee member has one vote in all Audit Committee decisions.

(3) In the event of a tie vote in the Audit Committee, the chair of the Audit Committee may cast a second tie-breaking vote.

(4) Subject to subsection (5), the CAO and CFO must be notified of all Audit Committee meetings and must attend those meetings, subject to reasonable exceptions.

(5) The CAO or the CFO may be excluded from all or any part of a Audit Committee meeting if

(a) the subject matter relates to a confidential personnel or performance issue respecting the CAO or the CFO; or

(b) it is a meeting with the auditor.

(6) If the CAO or CFO is excluded from all or any part of an Audit Committee meeting in accordance with subsection (5), then the remainder of the Audit Committee meeting must be held *in camera*.

(7) The Audit Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Audit Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(8) The Audit Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Audit Committee meeting as soon as practicable after each meeting.

(9) Subject to this law and any directions given by the Council, the Audit Committee may make rules for the conduct of its meetings not inconsistent with this law.

(10) The Audit Committee may, at the discretion of the chair of the Audit Committee, retain a consultant to assist in the performance of any of its responsibilities.

### **Audit Committee Responsibilities**

19.(1) The Audit Committee is responsible for the following matters in respect of the financial administration of the First Nation:

(a) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council;

(b) make recommendations to the Council on the selection, engagement and performance of an auditor;

(c) receive assurances on the independence of a proposed or appointed auditor;

(d) review, and make recommendations to the Council on, the planning, conduct and results of audit activities;

(e) review, and make recommendations to the Council, on the audited annual financial statements, including the auditor's memo or management letter, the audited local revenue account financial statements and any special purpose reports;

- (f) review and report to the Council on the post-audit and any internal management letter concerning material findings or recommendations of the auditor and any follow up to rectify identified internal control weaknesses;
  - (g) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
  - (h) conduct a review of this law at least six months before the expiry of a financial management system certificate and, where appropriate, recommend amendments to the Council;
  - (i) periodically review, and make recommendations to the Council on, the purpose and mandate of the Audit Committee;
  - (j) review and report to the Council on any other matter the auditor brings to the Audit Committee's attention;
  - (k) periodically review, and make recommendations to the Council on, policies, procedures and directions on reimbursable expenses and benefits of the councillors, officers and employees of the First Nation;
  - (l) review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
  - (m) review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
  - (n) review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
  - (o) review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
  - (p) monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
  - (q) review and report to the Council on the adequacy of financial administration personnel and resources;
  - (r) annually review and recommend to the Council, multi-year financial plans, projections and priorities based on the most recent actual receipts and expenditures;
  - (s) review and oversee the development of draft annual budgets and recommend them to the Council;
  - (t) review the quarterly financial statements and recommend them to the Council;
  - (u) monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
  - (v) review, and recommend to the Council, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
  - (w) review, and recommend to the Council, cash management plans;
  - (x) review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks;
  - (y) review, monitor and report to the Council on material litigation and its impact on financial administration and reporting; and
  - (z) review any reports provided by the Finance Committee and report to the Council as required.
- (2) The Audit 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.

*Division 3 – Officers and Employees***CAO**

20.(1) The Council must appoint a person as CAO of the First Nation and must set the terms and conditions of that appointment.

(2) Reporting to the Council, the CAO is responsible for leading the planning, organization, implementation and 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 liaise with legal counsel, government officials, and contractors and agents of the First Nation;
- (d) to hire the employees of the First Nation as the CAO considers necessary, at the recommendation of the human resources officer;
- (e) to perform any other duties of the CAO under this law;
- (f) to assume the duties and responsibilities of the human resources officer, if one has not been appointed by the CAO;
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CAO's duties specified in this law;
- (h) to identify, assess, monitor and report on financial reporting risks and fraud risks; and
- (i) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (h), taking into consideration the cost of implementing those controls.

(3) The CAO may assign the performance of any of the CAO's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation, provided that the person reports directly to the CAO or, in the absence of the CAO, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the CAO of the responsibility to ensure that these duties or functions are carried out properly.

**Human Resources Officer**

21.(1) The CAO may appoint a person as human resources officer of the First Nation and must set the terms and conditions of that appointment.

(2) Reporting to the CAO, the human resources officer is responsible for the overall management, organization and implementation of all of the First Nation's human resources, in accordance with the human resources manual, including the following duties:

- (a) to develop human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation for the CAO to review and recommend to Council for approval;
- (b) to prepare and recommend to the Council for approval, the powers, duties and functions of all employees of the First Nation;
- (c) to pre-screen candidates and make recommendations to the CAO regarding the hiring of the employees of the First Nation and the terms and conditions of their employment;
- (d) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 24;
- (e) to perform employee evaluations in accordance with the human resources manual;

- (f) to perform any other duties of the human resources 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 human resource officer's duties specified in this law.

(3) The human resources officer may, with the approval of the CAO, assign the performance of any of the human resources officer's duties or functions

- (a) to an officer, employee or committee of the First Nation; and
- (b) to a contractor or agent of the First Nation, provided that the person reports directly to human resources officer or, in the absence of the human resources officer, to the CAO.

(4) Any assignment of duties or functions under subsection (3) does not relieve the human resources officer of the responsibility to ensure that these duties or functions are carried out properly.

### **CFO**

**22.(1)** The CAO must appoint a person as CFO of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the CAO, the CFO 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 administer and maintain all accounts of the First Nation;
- (b) to ensure that the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (c) to prepare the draft annual budgets and amendments, including the local revenue account;
- (d) to prepare the monthly financial information required in section 66, the quarterly financial statements required in section 67 and the annual financial statements required in section 68;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long term plans, projections and priorities referred to in subsections 15(1) and 19(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with all financial aspects of the First Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax and lands manager under this law, another law of the First Nation or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council, the Finance Committee or the Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets, and ensure that approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks, and ensure that approved procedures are followed;
- (n) to perform any other duties of the CFO under this law; and

(o) to carry out any other activities specified by the CAO that are not contrary to the Act or inconsistent with the CFO's duties under this law.

(3) With the approval of the CAO, the CFO may assign the performance of any of the duties or functions of the CFO to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the CFO of the responsibility to ensure that these duties or functions are carried out properly.

### **Tax and Lands Manager**

**23.**(1) The Council must, under its local revenue laws, appoint a person as tax and lands manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the CAO, the tax and lands manager is responsible for the following duties:

(a) to actively monitor compliance with the First Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the First Nation's local revenue system, other than those matters that are the responsibility of the CFO under this law, another law of the First Nation or the Act;

(b) to evaluate the local revenue system of the First Nation and recommend improvements;

(c) to perform any other duties of the tax and lands manager under this law or under the First Nation's local revenue laws; and

(d) to carry out any other activities specified by the Council that are not inconsistent with the tax and lands manager's duties under this law or under the First Nation's local revenue laws.

(3) With the approval of the CAO, the tax and lands manager may assign the performance of any of the duties or functions of the tax and lands manager under this law to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the tax and lands manager of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**24.**(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 Committee, Audit Committee and all other committees of the Council and the First Nation,

(ii) the CAO, the CFO, the tax and lands manager, the human resources officer and any other officers of the First Nation, and

(ii) 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 CAO must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee, an officer, an employee or contractor or agent of the First Nation or a First Nation member.

(4) In the course of discharging his or her responsibilities under this law, the CAO 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 people to carry out the financial administration activities of the First Nation.

#### *Division 4 – Conduct Expectations*

##### **Conduct of Councillors**

**25.(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 law of the First Nation 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, comply with policies and procedures made under section 27 and annually disclose relevant information respecting their private interests which could result in a conflict of interest.

(2) If it has been determined by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

##### **Conduct of Officers, Employees, Contractors, etc**

**26.(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 law of the First Nation and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest, comply with policies and procedures made under section 27 and disclose as soon as practicable any circumstances which could result in a conflict of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, up to and including dismissal, in accordance with the human resources manual;
- (b) a contractor's contract may be terminated;

- (c) the appointment of a member of a committee may be revoked; and
- (d) the appointment of an agent may be revoked.

### **Conflict of Interest**

27.(1) The Council must establish policies and procedures for conflict of interest that require

- (a) councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest, and
- (b) officers, employees, committee members, contractors and agents to disclose as soon as practicable any circumstances which could result in a conflict of interest.

(2) The Council must establish policies and procedures for the avoidance and mitigation of conflicts of interest including the following:

- (a) defining the private interests of councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;
- (b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;
- (c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonable be seen to have been offered in order to influence the making of a decision by that person;
- (d) prohibiting any person referred to in paragraph (a) 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.

## **PART IV**

### **FINANCIAL MANAGEMENT**

#### ***Division 1 – Financial Plans and Annual Budgets***

#### **Fiscal Year**

28. The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-Year Financial Plan**

29. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts transferred from any capital fund;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

#### **Content of Annual Budget**

30.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue or receipts and estimate the amount of revenue or receipts from each of these sources;
- (b) each anticipated category of expenditure or disbursements and estimate the amount of expenditure or disbursements for each category; and
- (c) any anticipated annual and accumulated surpluses or deficits and the application of year end surpluses.

(2) The revenue or receipts category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues or receipts from natural resources obtained from the First Nation's lands.

### **Budget and Planning Process Schedule**

31.(1) On or before January 31 of each year, each director must prepare and submit, to the CAO and to the CFO, a preliminary budget for the operation of their program for the next fiscal year, in accordance with the policies and procedures established by the Council from time to time.

(2) On or before February 15 of each year, the CFO must prepare and submit to the Finance Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(3) On or before February 28 of each year, the CFO must submit to the Audit Committee, and the Audit Committee must review,

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(5) On or before June 15 of each year, the CFO must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(6) On or before June 30 of each year, the CFO must submit to the Audit Committee, and the Audit Committee must review, the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

32.(1) The Council must make all reasonable efforts to ensure that a draft annual budget contains no proposed deficits.

(2) If, after the Council has followed all established practices and procedures and has exercised due diligence, a draft annual budget contains a proposed deficit, the Council must ensure that the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced.

### **Amendments to Annual Budgets**

33. The annual budget of the First Nation must not be changed without the approval of the Council.

### **Local Revenue Account Budget Requirements**

34. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

**Informing and Involving First Nation Members**

35.(1) The Council must post a public notice of each Council meeting, in accordance with section 4, when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget;
- (c) an amendment to the annual budget, including budget deficits and extraordinary expenditures; and
- (d) capital projects; and
- (e) borrowing for new capital projects.

(2) First Nation members may attend that part of the Council meeting when the matters referred to in subsection (1) are being considered, and the Council must consider any comments made by First Nation members in attendance before making a final decision.

(3) A notice provided under subsection (1) must state whether and how First Nation members may be involved in the decision under consideration.

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

36.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the CAO and the CFO.

(2) Where moneys exist, the First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues, which funds must be kept separate from other moneys of the First Nation;
- (c) a trust account;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) the capital funds described in section 37.

(3) The CAO and the CFO may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

**Establishment of Capital Funds**

37.(1) The First Nation must maintain the three capital funds set out in subsections (5), (6) and (7) for the purpose of ensuring that capital revenues are invested in accordance with the First Nation's long-term priorities, with an objective of providing economic security for future generations of Sliammon people.

(2) The Council must establish policies or procedures

- (a) ensuring that each proposed advance from the capital funds follows a diligent review process; and
- (b) requiring all proposed advances to be reviewed by the Audit Committee.

(3) Advances from the capital funds must be made as follows:

- (a) no advance over five hundred thousand dollars (\$500,000) may be made from a capital fund for an infrastructure or tangible capital asset project unless it has been approved by a majority of First Nation members at a duly constituted general meeting; and

(b) no advance over one million dollars (\$1,000,000) may be made from a capital fund for an infrastructure or tangible capital asset project unless it has been approved by a majority of First Nation members in a duly constituted referendum.

(4) All annual earnings generated by a capital fund must be reinvested into that capital fund.

(5) The First Nation's capital infrastructure fund is established and must be maintained on the following terms and conditions:

(a) moneys held in this fund are to be used for future infrastructure development; and

(b) any advance from this fund must bear interest at a rate equivalent to one percent (1%) below the Bank of Canada's prime rate at the time in which the advance is made, but in no case less than zero percent (0%), for a term not to exceed thirty (30) years.

(6) The First Nation's economic development fund is established and must be maintained on the following terms and conditions:

(a) moneys held in this fund are to be used for economic development or business ventures proposed or endorsed by the SDC that the Council deems to be economically beneficial to the First Nation or related entities; and

(b) any advance from this fund must bear interest at a rate equivalent to one percent (1%) below the Bank of Canada's prime rate at the time in which the advance is made, but in no case less than zero percent (0%), for a term not to exceed five (5) years.

(7) The First Nation's capital general fund is established and must be maintained on the following terms and conditions:

(a) moneys held in this fund are to be used for investing in capital projects that are not contemplated by the funds described in subsections (5) and (6); and

(b) any advance from this fund must bear interest at a rate equivalent to one percent (1%) below the Bank of Canada's prime rate at the time in which the advance is made, but in no case less than zero percent (0%), for a term that would be acceptable to other creditors.

(8) As soon as practicable, the Council must, by resolution, allocate all capital revenues into one or more of the capital funds established under this section.

### **Accounts Management**

**38.(1)** The CFO must exercise reasonable due diligence to ensure the safekeeping of all money received by the First Nation.

(2) The CFO must ensure that all moneys received by the First Nation are deposited as soon as practicable into the appropriate accounts described in section 36.

(3) The Council must not authorize payment of money from an account described in section 36 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law.

### ***Division 3 – Expenditures***

#### **Prohibited Expenditures**

**39.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a capital fund must not be used for any purpose other than that permitted under section 37.

**No Expenditure Without Appropriation**

40.(1) Subject to sections 41 and 42, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

**Extraordinary Expenditures**

41. Notwithstanding subsection 40(1), the Council may authorize an initial expenditure of up to five percent (5%) of the annual budget for a reasonable purpose that was not and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation, and, subject to further review, the Council may authorize a further expenditure, provided that the total expenditure under this section is no more than ten percent (10%) of the annual budget.

**Emergency Expenditures**

42.(1) Notwithstanding subsection 40(1), the Council may authorize an expenditure of up to twenty percent (20%) of the annual budget for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation.

(2) As soon as practicable after making an expenditure under subsection (1), the Council must review the expenditure and, where the Council deems it to be necessary and advisable, the Council may authorize a further expenditure for that emergency purpose.

**Appropriations**

43.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

**Payments After Fiscal Year End**

44. Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

**Requisitions for Payment**

45.(1) No money may be paid out of any account without

(a) a requisition for each payment as required under this section; or

(b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the CFO or the Council in accordance with the budget.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it will not be sufficient to meet the commitments chargeable against it.

(4) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(5) A requisition must identify the appropriation or trust account out of which payment is to be made and must be signed by the applicable director.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement by a director confirming that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in

accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The Council must authorize payment out of, or sign a requisition for payment from, a trust account, a local revenue account, any account described in section 36 and any appropriation.

### **Form of Payment**

46. Payments by the First Nation may be made by impress fund, cheque, draft, electronic transfer or other similar instrument signed or authorized by any two authorized signatories.

### ***Division 4 – General Matters***

#### **Financial Management Practices and Controls**

47. The Council must, through its financial policies and procedures, establish and follow sound financial management practices and controls.

#### **Write Off and Extinguishment of Debts**

48.(1) The CFO may write off or extinguish all or part of a debt or obligation of up to five hundred dollars (\$500) that is owed to the First Nation so long as it does not conflict with this law, any other applicable law or instrument, or the policies, procedures or directions of the Council.

(2) All or part of a debt or obligation in excess of five hundred dollars (\$500) that is owed to the First Nation may be written off or extinguished only

- (a) if approved by the Council, or
- (b) if done under the authority of a policy or direction of the Council.

### ***Division 5 – Borrowing***

#### **Limitations on Borrowing**

49.(1) Except as specifically authorized in this law or in a local revenue law, the First Nation must not borrow money or grant security.

- (2) The Council may authorize
  - (a) a councillor and the CAO, or
  - (b) a councillor and the CFO

to borrow moneys or grant security in the name of the First Nation, as specifically approved by the Council, or in accordance with the policies, procedures or directions made by the Council.

#### **Financial Agreements**

50. If recommended by the Audit Committee for the purpose of efficient management of the First Nation's financial assets, the Council may enter into agreements with financial institutions and related services agreements in the name of the First Nation.

#### **Borrowing Member Requirements**

51.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the FNFA.

(3) The First Nation may only obtain long-term financing from the FNFA 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 FNFA 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 Repayment of Debts**

**52.** The First Nation may not borrow money to repay or refinance a debt of the First Nation, unless the CFO prepares a report stating it is in the best interest of the First Nation to do so.

### **Use of Borrowed Money**

**53.(1)** Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested in accordance with subsection 59(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as is practicable.

### **Execution of Security Documents**

**54.(1)** Subject to subsection (2), a security granted by the First Nation must be signed by the Chief, the CAO and the CFO.

(2) A security granted by the First Nation in respect of local revenues must be signed by

- (a) a quorum of the Council;
- (b) the CAO;
- (c) the CFO; and
- (d) the tax and lands manager.

### **Operational Controls**

**55.(1)** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

(2) The Council must review the auditor's opinion on the adequacy of the accounting procedures and internal control measures employed to preserve and protect the First Nation's financial assets and must consider all of the auditor's recommendations.

## ***Division 6 - Risk Management***

### **Risk-Management of For-Profit Activities**

**56.(1)** Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of the governance of the First Nation; or
- (b) derives income from the granting of a lease or license of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**57.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the CFO under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the CFO must, after consulting with and receiving recommendations from the Audit Committee, prepare a report for the 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 93;

(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 law of the First Nation.

(4) Subject to a resolution described in section 93, the Council must establish policies or procedures or give directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without approval of the Council;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**58.(1)** Except as specifically authorized in this law or another law of the First Nation, the First Nation must not invest the First Nation's financial assets.

(2) The Council may authorize the CFO to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) on the recommendation of the Audit Committee and, where the Audit Committee deems necessary, with the advice of a financial planner.

### **Approved Investments**

**59.(1)** Money in an account described in section 36 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two recognized security-rating institutions;

(e) any class of investments permitted under a statute of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) If the First Nation has established an investment account under section 36, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a First Nation member investment program described in section 60.

(3) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the FNFA:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the FNFA secured by other revenues.

#### **Investments in First Nation Member Activities**

**60.**(1) The First Nation may only make a loan to a First Nation member or to an entity in which a First Nation member has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the CFO must prepare a report for the Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all First Nation members;

(b) the terms and conditions of the program must be published and accessible to all First Nation members;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments**

**61.**(1) The Council, on the recommendation of the Audit Committee and in accordance with this law, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of an investment or loan.

(2) The Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

**Risk Assessment and Management**

**62.** Annually, and more often if necessary, the Audit Committee, with input from the CAO and the CFO, must identify and assess

- (a) any significant risks to the First Nation's financial assets;
- (b) any significant risks to the First Nation's tangible capital assets as defined in section 2;
- (c) any significant risks to the First Nation's operations; and
- (d) the adequacy of the First Nation's insurance coverage.

**Insurance**

**63.(1)** On recommendation of the Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 62 and any other risks associated with any assets, property or resources under the ownership, care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 – Financial Reporting*****Accounting Practices**

**64.** All accounting practices of the First Nation must comply with GAAP.

**Financial Activity Reports**

**65.** At any time, the Council may pass a motion requesting an officer to prepare, and provide to the Council at the next Council meeting, a financial activity report, in a form and with the content approved by the Council on the recommendation of the Audit Committee.

**Monthly Financial Information**

**66.** No more than forty-five (45) days following the end of each month, the CFO must

- (a) prepare financial information respecting the financial affairs of the First Nation, in the form and with the content approved by the Council on the recommendation of the Audit Committee; and
- (b) provide the information in paragraph (a) to the Council and the Audit Committee.

**Quarterly Financial Statements**

**67.(1)** No more than forty-five (45) days after the end of each quarter of the fiscal year, the CFO must

- (a) 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 Audit Committee; and
- (b) provide the information in paragraph (a) to the Council and the Audit Committee.

(2) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Audit Committee; and
- (b) reviewed and approved by the Council.

(3) If the First Nation has a loan from the FNFA that is secured by other revenues, the CFO must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the FNFA or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

68.(1) At the end of each fiscal year the CFO must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must include the following information:

- (a) the financial information of the First Nation and its related bodies for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the FMB's standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 30(2).

(3) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation in accordance with section 48;
- (d) a report setting out the information required in paragraph 60(3)(c);
- (e) a report setting out moneys of the First Nation derived from the First Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the First Nation's lands; and
- (f) any other report required under the Act or an agreement.

(4) Where possible, the CFO must provide draft annual financial statements to the Audit Committee for review within sixty (60) days following the end of the fiscal year for which they were prepared.

(5) The Audit Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

**Appointment of Auditor**

69.(1) At an annual general meeting, the Council must, by resolution, appoint an auditor to hold office for each fiscal year until 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 signed by the Council and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the Act, FMB standards and all other applicable laws.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be a public accounting firm or public accountant
  - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the firm or accountant is practicing, and
  - (ii) licensed or otherwise authorized to practice public accounting in British Columbia.
- (b) be independent of the First Nation, its related bodies, councillors, officers and First Nation members.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

**Audit Requirements**

70.(1) The auditor must audit the annual financial statements of the First Nation in accordance with GAAS.

(2) The auditor must conduct the audit of that part of the annual financial statements respecting the local revenue account in accordance with the FMB's standards respecting financial reporting of the local revenue account and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide to the Council a management letter containing

- (a) an audit opinion of the annual financial statements;
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 68(3); and
- (c) a general review and opinion of the adequacy of the accounting procedures and internal control measures employed to preserve and protect the First Nation's financial assets.

**Auditor's Authority**

71.(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 and minutes of, and any other communication relating to

- (a) every meeting of the Finance Committee and Audit Committee;
- (b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and
- (c) every meeting of First Nation members where the financial administration of the First Nation will be considered.

(4) Notice under subsection (3) must be the same as that provided to a councillor or First Nation member, as the case may be.

(5) Subject to subsection (7), the auditor may attend any meeting for which the auditor must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the First Nation.

(6) The auditor may call a meeting of the Audit Committee to discuss any subject that concerns the audit of the First Nation.

(7) The auditor may be excluded, by a recorded vote, from all or any part of a meeting of the Audit Committee or the Council to which the auditor has been invited, if the subject matter relates to the retaining or dismissal of the auditor.

**Review of Audited Annual Financial Statements**

72.(1) The audited annual financial statements must be provided to the Audit Committee for its review and consideration no later than one hundred and five (105) days after the fiscal year end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements no later than July 29 of the fiscal year for which the statements were prepared.

#### **Access to Annual Financial Statements**

73.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) a quorum of the Council, including the Chief,

(ii) the chair of the Audit Committee, and

(iii) the CFO; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in section 68(3).

(2) The audited annual financial statements and special purpose reports must be

(a) presented to the First Nation members at the annual general meeting; and

(b) available for inspection by First Nation members at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

#### **Annual Report**

74.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year including special purpose reports.

(3) The CAO must provide the annual report referred to in subsection (1)

(a) to a First Nation member as soon as practicable after a request is made by the First Nation member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

75.(1) All records of the First Nation that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

### **Operations Manual**

76.(1) The CAO must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance Committee, Audit Committee and all other Council committees and officers and employees of the First Nation, subject to reasonable exceptions determined at the discretion of the CAO.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

### **Record Keeping and Maintenance**

77.(1) The CFO must ensure that the First Nation prepares, maintains, stores and keeps secure all records of the First Nation that are required under this law or any other applicable law.

(2) No record of the First Nation may be destroyed or disposed of except as permitted and in accordance with this law, any other applicable law, and the policies, procedures or directions of the Council.

(3) Subject to subsection (4), all financial records must be stored for at least seven (7) years after they were created.

(4) The First Nation must keep an original copy of every set of audited annual financial statements in its financial records.

(5) The Council must establish policies and procedures or give directions respecting access of any person to the First Nation's records.

### **Account Records**

78.(1) The tax and lands manager must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The CFO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulation*.

### **Confidentiality of Information**

79.(1) No person may be given access to records of the First Nation containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council, and all applicable laws.

(2) All persons who have access to records of the First Nation must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

80. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

**PART V**  
**CAPITAL PROJECTS**

**Council General Duties**

**81.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation, maintenance or replacement of the First Nation's tangible capital assets is done in accordance with section 83; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned, managed and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

**Reports on Capital Projects**

**82.** At least quarterly, the CFO must report to the Audit Committee on the following subjects:

- (a) the status of a capital project including
  - (i) year to date borrowings, loans and payments,
  - (ii) a comparison of expenditures to date with the project budget,
  - (iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed; and
- (b) steps taken to ensure compliance with section 85 for every capital project.

**Life-Cycle of Tangible Capital Assets Management Program**

**83.(1)** The CAO must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before December 31 of each year, the CAO must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters, as applicable:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;

- (e) its estimated replacement cost;
  - (f) estimated dates and costs of its required future rehabilitation;
  - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
  - (h) maintenance records for all periods up to the date of inspection; and
  - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the CFO must prepare and provide to the Audit Committee the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5) and ten (10) year forecasts and, where applicable, thirty (30) year forecasts of the estimated cost for maintenance, rehabilitation, or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Audit Committee**

**84.(1)** Each year, on or before January 15, the Audit Committee must review the information, schedules and budget prepared under section 83 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Audit Committee must review, and make recommendations to the Council regarding, any plans for new construction of the First Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Management**

**85.(1)** The Audit Committee must develop and recommend to the Council for its approval and the Council must approve policies or procedures, or give directions respecting the management of capital projects including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All of the First Nation's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

#### **Capital Project Consultants**

**86.** The CAO may retain the services of a professional engineer or other consultant to assist the CAO, the Audit Committee and the Council to carry out their obligations under this Part.

### **PART VI MISCELLANEOUS**

#### **Compliance with Standards**

**87.(1)** If the First Nation is a borrowing member or has a certificate issued by the FMB under section 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 an FMB standard referred to in subsection (1), the Council must as soon as practicable take any required actions to bring the First Nation into compliance with the FMB standard.

#### **Land Management Obligations**

**88.(1)** The First Nation must comply with the Land Code and with *First Nations Land Management Act*.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to First Nation members regarding the management of the First Nation's lands and moneys earned from the First Nation's lands, in accordance with paragraph 6(1)(e) of the *First Nations Land Management Act*.

#### **Reports of Breaches and Financial Irregularities, etc.**

**89.(1)** Subject to subsection (2), 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 law of the First Nation,
- (b) there has been a perceived theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this law has been contravened, or
- (d) a person has failed to comply with the policies and procedures respecting conflict of interest made under section 27,

the person may disclose the circumstances to the auditor, the Chief, the chair of the Audit Committee, the CFO or the CAO, whoever is most appropriate under the circumstances.

(2) If a councillor, officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the councillor, officer, employee, contractor or agent, as the

case may be, must report them to the auditor, the Chief, the chair of the Audit Committee, the CFO or the CAO, whoever is most appropriate under the circumstances.

### **Inquiry into Report**

**90.**(1) If a report is made to under section 89, the person to whom the report is made must inquire into the circumstances reported and report the findings to the chair of the Audit Committee as soon as practicable.

(2) The 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 Audit Committee under this section including the Audit Committee's recommendations, if any.

### **Protection of Parties**

**91.**(1) All reasonable steps must be taken by the CAO, the CFO, the auditor, the members of the Audit Committee and the Council to ensure that the identity of the person who makes a report under section 89 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 89 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 CAO and the chair of the Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions for

(a) the recording and safeguarding of reports made under section 89 and any records prepared during the inquiry or investigation into those reports;

(b) the inquiry or investigation into reports made under section 89; and

(c) the fair treatment of a person against whom a report has been made under section 89.

### **Liability for Improper Use of Money**

**92.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or to a 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, 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 First Nation member 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**

**93.**(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the First Nation, a category of representatives of the First Nation or all representatives of the First Nation in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of the conviction of a representative of the First Nation for an offence, unless the offence is a strict or absolute liability offence.



**SONGHEES FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Songhees First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 10 and 12.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2014, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Ron Sam  
Chief Ron Sam

signed \_\_\_\_\_ Garry Albany  
Councillor Garry Albany

signed \_\_\_\_\_ Frank George Sr.  
Councillor Frank George Sr.

\_\_\_\_\_ Councillor Nicholas Albany

signed \_\_\_\_\_ Karen Tunkara  
Councillor Karen Tunkara

signed \_\_\_\_\_ John Rice Jr.  
Councillor John Rice Jr.

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,041,532
b. Penalties and Interest	\$5,000
2. Other Revenues	
a. BC HOG Benefit	\$50,000
b. Permits, Licenses and Fees	\$5,000
<b>TOTAL REVENUES:</b>	<b>\$1,101,532</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$153,511
b. Executive and Legislative	\$80,000
e. BC Assessment	\$11,000
2. Protection Services	
a. Bylaw Enforcement	\$90,000
b. Fire Protection	\$100,000
c. Emergency Measures	\$22,000
3. Transportation	
a. Road Repairs/Grounds keeping	\$5,000
b. Traffic Control	\$1,500
c. Snow Removal	\$1,500
4. Recreation and Cultural Services	
a. Community Gatherings and Events	\$10,000
5. Environment Health Services	
a. CRD Sewer and Water	\$83,000
b. Annual refuse collection and disposal	\$15,000
8. Other Services	
a. CRD Regional District Hospital	\$48,000
10. Grants	
a. Homeowner Grants	\$122,970
b. Additional Grants	\$246,951
11. Contingency Amounts	
a. Contingency Amounts	\$11,100

12. Transfers into reserve funds	
a. Capital Projects Reserve Fund	\$100,000
<b>TOTAL EXPENDITURES:</b>	<b>\$1,101,532</b>
<b>BALANCE:</b>	<b>\$0</b>

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. Town of View Royal, Fire and Emergency Protection	\$122,000
b. Capital Regional District, Local Services Agreement	\$131,000
c. BC Assessment Authority, Property Assessment Services	\$11,000

Note: This Budget includes Appendix A: Reserve Fund Balances

**Appendix**  
**Reserve Fund Balances**

**1. Income Stabilization Fund**

Beginning balance as of January 1, 2014:	\$474,761
Ending balance as of December 31, 2014:	\$474,761

**2. Capital Projects Reserve Fund**

Beginning balance as of January 1, 2014:	\$683,428
Transfers in	
i. from local revenue account:	\$100,000
Ending balance as of December 31, 2014:	\$783,428

**SONGHEES FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2014*.

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 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 *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 over sixty-five (65) years of age,

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

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 at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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. The Schedule attached to this Law forms part of and is an integral part of 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 May at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Ron Sam  
Chief Ron Sam

signed \_\_\_\_\_ Garry Albany  
Councillor Garry Albany

signed \_\_\_\_\_ Frank George Sr.  
Councillor Frank George Sr.

\_\_\_\_\_  
Councillor Nicholas Albany

signed \_\_\_\_\_ Karen Tunkara  
Councillor Karen Tunkara

signed \_\_\_\_\_ John Rice Jr.  
Councillor John Rice Jr.

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 Residential	7.13700
Class 2 Utilities	46.121485
Class 3 Supportive Housing	7.13700
Class 4 Major Industry	47.583407
Class 5 Light Industry	30.260666
Class 6 Business and Other	17.377824
Class 7 Forest Land	3.282984
Class 8 Recreational Property/Non-Profit Organization	10.134519
Class 9 Farm	20.340322

**SOOWAHLIE FIRST NATION  
PROPERTY ASSESSMENT LAW, 2014**

[Effective August 15, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections.....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice.....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll .....	[ss. 18–19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21–27]
PART X	Appeal to Assessment Review Board .....	[ss. 28–51]
PART XI	General Provisions .....	[ss. 52–57]

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Soowahlie 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 Soowahlie 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 Soowahlie First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Soowahlie First Nation Property Assessment Law, 2014*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

- 2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;
- “assessor” means a person appointed by Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Soowahlie First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and

(b) provide

- (i) a dwelling house or premises,
- (ii) a business office or premises,
- (iii) accommodation for any other purpose,
- (iv) shelter for machinery or other equipment, or
- (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Soowahlie First Nation Property Taxation Law, 2014*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III**

#### **ADMINISTRATION**

##### **Assessor**

3.(1) Council must appoint 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.

##### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

##### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV**

#### **ASSESSED VALUE**

##### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or the *Soowahlie First Nation Land Code*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

**PART V**  
**REQUESTS FOR INFORMATION AND INSPECTIONS**

**Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

**PART VI**  
**ASSESSMENT ROLL AND ASSESSMENT NOTICE**

**Assessment Roll**

**10.**(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

**Certification by Assessor**

**11.** On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

**12.**(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

**Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

**14.(1)** On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(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.

(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 IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

**15.(1)** On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

**16.(1)** Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

**17.(1)** The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

## PART VII

### ERRORS AND OMISSIONS IN ASSESSMENT ROLL

#### Amendments by Assessor

**18.(1)** Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

**Supplementary Assessment Roll**

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## **PART VIII**

### **RECONSIDERATION OF ASSESSMENT**

#### **Reconsideration by Assessor**

**20.(1)** A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

## **PART IX**

### **ASSESSMENT REVIEW BOARD**

#### **Council to Establish Assessment Review Board**

**21.(1)** Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

### **Remuneration and Reimbursement**

**22.(1)** The First Nation must remunerate

(a) the chair (or acting chair) at 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 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at up to 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 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at 150% 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.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Conflicts of Interest**

**23.(1)** A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.(1)** Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Appointment of Secretary**

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

### **Removal of Member**

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

### **Duty of Member**

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

## **PART X**

### **APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals and Assessor Recommendations**

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

#### **Notice of Appeal**

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

### **Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

### **Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

### **Delivery of Documentation**

**33.** The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

**34.** Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

**35.(1)** The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

**36.(1)** The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

**Maintaining Order at Hearings**

**37.(1)** The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

**Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

**Quorum**

**39.(1)** A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

**Decisions**

**40.** A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

**Combining Hearings**

**41.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

**Power to Determine Procedures**

**42.(1)** Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

**Orders to Attend or Produce Documents**

**43.(1)** At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/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 this section.

### **Adjournments**

**44.** The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

### **Costs**

**45.** The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

**49.(1)** The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of 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**

**50.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

**51.(1)** An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

**PART XI**  
**GENERAL PROVISIONS**

**Disclosure of Information**

**52.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

**53.** Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

**Notices**

**55.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;

- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

### **Interpretation**

**56.**(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

### **Force and Effect**

**57.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day July, 2014, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Brenda Wallace  
Chief Brenda Wallace

signed \_\_\_\_\_ Kevin Kelly  
Councillor Kevin Kelly

signed \_\_\_\_\_ Lauren Backman  
Councillor Lauren Backman

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**  
**REQUEST FOR INFORMATION BY ASSESSOR**  
**FOR THE SOOWAHLIE FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_ of the *Soowahlie First Nation Property Assessment Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE III**  
NOTICE OF ASSESSMENT INSPECTION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE : \_\_\_\_\_

TAKE NOTICE that, pursuant to section \_\_\_ of the *Soowahlie First Nation Property Assessment Law, 20\_\_\_* , the assessor for the Soowahlie First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_ , 20\_\_\_ at \_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_\_ .

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass  
an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Soowahlie First Nation Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_

[please print name]

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Soowahlie First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Soowahlie First Nation Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Soowahlie First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Soowahlie First Nation  
B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Soowahlie First Nation Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

---

---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Soowahlie First Nation

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Soowahlie First Nation Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number,  
as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---

---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---

---

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_) 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 VIII**

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Soowahlie First Nation  
[address]

PURSUANT to the provisions of the *Soowahlie First Nation Property Assessment Law, 2014* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE X**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Soowahlie First Nation in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Soowahlie First Nation, hereby certify that this is the Soowahlie 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 *Soowahlie First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**SOOWAHLIE FIRST NATION  
PROPERTY TAXATION LAW, 2014**

[Effective August 15, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–4]
PART IV	Liability for Taxation .....	[ss. 5–7]
PART V	Exemptions from Taxation.....	[ss. 8–9]
PART VI	Grants and Tax Abatement .....	[ss. 10–11]
PART VII	Levy of Tax.....	[ss. 12–13]
PART VIII	Tax Roll and Tax Notice.....	[ss. 14–18]
PART IX	Periodic Payments.....	[s. 19]
PART X	Payment Receipts and Tax Certificates .....	[ss. 20–21]
PART XI	Penalties and Interest .....	[ss. 22–24]
PART XII	Revenues and Expenditures .....	[ss. 25–26]
PART XIII	Collection and Enforcement.....	[ss. 27–30]
PART XIV	Seizure and Sale of Personal Property .....	[ss. 31–36]
PART XV	Seizure and Assignment of Taxable Property.....	[ss. 37–45]
PART XVI	Discontinuance of Services.....	[s. 46]
PART XVII	General Provisions .....	[ss. 47–53]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Soowahlie 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 Soowahlie 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 Soowahlie First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Soowahlie First Nation Property Taxation Law, 2014*.

**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 *Soowahlie First Nation Property Assessment Law, 2014*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Soowahlie First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III**

#### **ADMINISTRATION**

##### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of the Chief or Band Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include:

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

##### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV**

#### **LIABILITY FOR TAXATION**

##### **Application of Law**

5. This Law applies to all interests in land.

##### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

##### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## **PART V**

### **EXEMPTIONS FROM TAXATION**

**8.**(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

### **Revitalization Tax Exemption**

**9.**(1) A revitalization tax exemption program is hereby established to promote economic and social development by encouraging business initiatives by members and ownership of corporations by members on Soowahlie reserve lands.

(2) A holder of taxable property may apply to the tax administrator for a revitalization tax exemption in accordance with this section.

(3) Where a holder of taxable property applies for a revitalization tax exemption and meets all of the requirements set out in subsection (4), the tax administrator must confirm the revitalization tax exemption to the holder in writing and provide notice of the exemption to the assessor for the First Nation.

(4) A revitalization tax exemption shall be granted by the tax administrator where the holder meets the following requirements in respect of their interest in land that may otherwise be taxable:

(a) the holder completes and submits to the tax administrator an application in the form prescribed by the tax administrator, on or before May 31 in the year before the taxation year for which the holder or applicant is applying for a revitalization exemption;

(b) the holder is a corporation that is at least majority-owned by one (1) or more members; and

(c) the property is zoned for the use and the use is a lawful or legally non-conforming use of that property.

(5) A revitalization tax exemption:

(a) is effective only for the taxation year for which it is given;

(b) is for 100% of the taxes that may otherwise be levied on the property by the First Nation in the taxation year; and

(c) is subject to the condition that the holder of the property continues to meet and fulfill the criteria for which the exemption is given.

(6) Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

(7) Upon cancellation under subsection (6):

(a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where cancelled under subsection 6(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption;

(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 ceased to meet the criteria for the exemption;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (b); and

(e) penalties are assessable and payable under Part IX for any outstanding taxes or monies owing under paragraph (b) that are not paid within thirty (30) days in accordance with paragraph (c).

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

**10.** Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

**Annual Grants**

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; 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 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 law.

**PART VII****LEVY OF TAX****Tax Levy**

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

**Tax Payments**

13.(1) Taxes are due and payable on or before July 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 Soowahlie First Nation.

**PART VIII**  
**TAX ROLL AND TAX NOTICE**

**Tax Roll**

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

**Annual Tax Notices**

15.(1) On or before June 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 property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

**Amendments to Tax Roll and Tax Notices**

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

**17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

### **Requests for Information**

**18.(1)** The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

## **PART IX**

### **PERIODIC PAYMENTS**

#### **Taxes as Percentage of Rental Payment**

**19.(1)** Council, with the consent of the locatee or CP-holder where applicable, may by resolution declare that taxes respecting an interest in land that is leased 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 X**

### **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 land 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 land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25), plus GST if applicable, for each tax roll folio searched.

**PART XI****PENALTIES AND INTEREST****Penalty**

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

**Interest**

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

24. 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 XII****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 the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

**Reserve Funds**

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 the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of the First Nation's local revenue account, and
- (ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

### **PART XIII**

#### **COLLECTION AND ENFORCEMENT**

##### **Recovery of Unpaid Taxes**

**27.(1)** The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

##### **Tax Arrears Certificate**

**28.(1)** Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

**Creation of Lien**

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

**Delivery of Documents in Enforcement Proceedings**

30.(1) This section applies to this Part and Parts XIV, XV and XVI.

(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 XIV****SEIZURE AND SALE OF PERSONAL PROPERTY****Seizure and Sale of Personal Property**

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

#### **Notice of Seizure and Sale**

**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 must deliver to the debtor a receipt for the personal property seized.

#### **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 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 XV****SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

**37.(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**

**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, 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**

**40.** The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

**Subsisting Rights**

**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 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

- (i) impeachment for waste, and
- (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**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 the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 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 or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 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 interest in land.

(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 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 First Nation**

45.(1) If the right to assignment of taxable property is purchased by the 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 XVI**

### **DISCONTINUANCE OF SERVICES**

#### **Discontinuance of Services**

46.(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 XVII**

### **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, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**48.** Notwithstanding section 47, 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**

**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 the 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 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**

**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.

**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 4th day July, 2014, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Brenda Wallace  
Chief Brenda Wallace

signed Kevin Kelly  
Councillor Kevin Kelly

signed Lauren Backman  
Councillor Lauren Backman

**SCHEDULE I**

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE SOOWAHLIE FIRST NATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_\_ of the *Soowahlie First Nation Property Taxation Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Soowahlie First Nation Property Taxation Law, 2014*, 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 \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Soowahlie 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 *Soowahlie First Nation Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

**[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]**

\_\_\_\_\_  
Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                          |
|--|--------------------------|
| 1. For preparation of a notice   | \$40                     |
| 2. For service of notice on each person or place<br>by the First Nation  | \$50                     |
| 3. For service of notice on each person or place by<br>a process server, bailiff or delivery service   | actual cost              |
| 4. For advertising in newspaper  | actual cost              |
| 5. For staff time spent in conducting a seizure and sale<br>of personal property, not including costs otherwise<br>recovered under this Schedule | \$80 per person per hour |
| 6. Actual costs incurred by the First Nation for the seizure,<br>storage and sale of personal property will be charged based<br>on receipts.     |                          |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Soowahlie First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Soowahlie First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of \_\_\_\_\_ percent (\_\_\_\_ %) per year.

Payments must be made at the offices of the Soowahlie First Nation, located at 4172 Soowahlie Road, Cultus Lake, B.C., V2R 4Y2 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 Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**  
**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Soowahlie First Nation Property Taxation Law, 2014*, 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 Chilliwack 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 Soowahlie 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 Soowahlie First Nation will take place on \_\_\_\_\_, 20\_\_ at \_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section \_\_\_ of the *Soowahlie First Nation Property Taxation Law, 2014*, 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 Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section \_\_\_ of the *Soowahlie First Nation Property Taxation Law, 2014*, 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 Soowahlie 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 Chilliwack newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Soowahlie First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
- (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Soowahlie First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Soowahlie 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 Soowahlie First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Soowahlie First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Soowahlie First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Soowahlie First Nation Property Taxation Law, 2014*.

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 Soowahlie First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SPLATSIN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Splitsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splitsin First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Splitsin First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Splitsin First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Splitsin First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June 2014 at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Wayne M. Christian  
Chief Wayne M. Christian

signed \_\_\_\_\_ Daniel Joe  
Councillor Daniel Joe

signed \_\_\_\_\_ Jean Brown  
Councillor Jean Brown

signed \_\_\_\_\_ George William  
Councillor George William

signed \_\_\_\_\_ Reno Lee  
Councillor Reno Lee

signed \_\_\_\_\_ Lawrence Williams  
Councillor Lawrence Williams

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1 - REVENUES**

1. Local revenues for current fiscal year:		
a. Property Tax	\$86,749.00	
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0	
<b>TOTAL REVENUES</b>		<b>\$86,749.00</b>

**PART 2 - EXPENDITURES**

1. General Government Expenditures		
a. General Administrative	\$35,000.00	
2. Environment Health Services		
a. Garbage Waste Collection and Disposal	\$15,000.00	
b. Other Protective Services	\$ 8,074.00	
3. Transportation		
a. Snow and Ice Removal	\$10,000.00	
4. Grants:		
a. Home owner grant equivalents:	\$10,000.00	
5. Contingency Amounts	\$ 8,675.00	
<b>TOTAL EXPENDITURES</b>		<b>\$86,749.00</b>
<b>BALANCE</b>		<b>\$0</b>

Note: there are no reserve funds, and there are no service agreements.

**SPLATSIN FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Splitsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splitsin First Nation Annual Rates Law, 2014*.

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 *Splitsin First Nation Property Assessment Law, 2011*;

“First Nation” means the Splitsin 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 *Splitsin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June 2014, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Wayne M. Christian  
Chief Wayne M. Christian

signed \_\_\_\_\_ Daniel Joe  
Councillor Daniel Joe

signed \_\_\_\_\_ Jean Brown  
Councillor Jean Brown

signed \_\_\_\_\_ George William  
Councillor George William

signed \_\_\_\_\_ Reno Lee  
Councillor Reno Lee

signed \_\_\_\_\_ Lawrence Williams  
Councillor Lawrence Williams

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.9544
Class 2 - Utilities	40.6286
Class 5 - Light Industry	21.7683
Class 6 - Business and Other	17.7925
Class 9 - Farm	11.9168

**SQUAMISH NATION**  
**ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

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 Squamish Nation has made the *Squamish Real Property Assessment Law* and the *Squamish Real Property Taxation Law*;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Squamish Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is set out in the column labeled “Annual Budget 2014” in the Schedule attached to this Law, and those expenditures are hereby authorized.

4. The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is set out in the column labeled “Interim Budget 2015” in the Schedule attached to this Law, and those expenditures are hereby authorized.



<hr/>	<u>signed</u>	<u>Danielle Mellish</u>
Christopher Lewis Syetáxtn		Danielle Mellish
<hr/>	<u>signed</u>	<u>Syexwáliya A. Whonnock</u>
Anthony Moody Tsetsímshtn		Ann Whonnock Syexwáliya
<hr/>	<u>signed</u>	<u>Wilson Williams</u>
Chief Richard Williams Xwélxwelacha Siyam		Wilson Williams

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**Annual Budget 2014    Interim Budget 2015**

**PART 1: REVENUES**

1	Local revenues for current fiscal year:		
a	Property Tax	8,620,195	9,370,195
b	Taxation for the Provision of Services		
c	Business Activity Taxes		
2	Development Cost Charges Revenues		
3	Proceeds from borrowing		
4	Accumulated Surplus - Local revenues carried over from the previous fiscal year		
5	Accumulated Deficit - Local revenues carried over from the previous fiscal year		
6	Reserve fund revenues		
7	Squamish Nation Own Source Revenue Contribution	<u>6,094,002</u>	<u>5,636,305</u>
	<b>TOTAL REVENUES</b>	<b><u>14,714,197</u></b>	<b><u>\$15,006,500</u></b>

**PART 2: EXPENDITURES**

1	General Government Expenditures		
a	Executive and Legislature	1,485,129	1,485,000
b	General Administrative	2,699,606	2,700,000
c	Other General Government	2,641,022	2,650,000
	TOTAL	6,825,757	6,835,000
2	Protection Services		
a	Policing	0	0
b	Firefighting	0	0
c	Regulatory Measures	0	0
d	Other Protective Services	21,164	25,000
	TOTAL	21,164	25,000
3	Transportation and Communication		
a	Roads and Streets	0	0
b	Snow and Ice Removal	0	0
c	Parking	0	0
d	Public Transit	0	0
e	Other Transportation and Communication	0	0
	TOTAL	0	0

4	Recreation and culture		
a	Recreation	1,075,436	1,100,000
b	Culture	351,291	350,000
c	Heritage Protection	0	0
d	Other recreation and culture	289,628	300,000
	TOTAL	1,716,355	1,750,000
5	Community development		
a	Education	0	0
	Housing	231,290	230,000
b	Planning and Zoning	63,817	65,000
c	Community Planning	51,191	50,000
d	Economic Development Program	0	0
e	Tourism	0	0
f	Trade and Industry	0	0
g	Land Rehabilitation and Beautification	0	0
h	Other Regional Planning and Development	0	0
	TOTAL	346,298	345,000
6	Environment Health Services		
a	Water purification and supply	0	0
b	Sewage collection and disposal	0	0
c	Garbage, waste collection and disposal	0	0
d	Recycling	0	0
e	Other environmental services	1,306,902	1,300,000
	TOTAL	1,306,902	1,300,000
7	Fiscal Services		
a	Long-term Payments to the First Nations Finance Authority	0	0
b	Interim Financing Payments to the First Nations Finance Authority	0	0
c	Other Payments	0	0
d	Accelerated Debt Payments	0	0
e	Other Fiscal Services	1,091,980	1,100,000
	TOTAL	1,091,980	1,100,000

8	Other Services		
a	Health	0	0
b	Social Programs and Assistance	0	0
c	Agriculture	0	0
d	Education	0	0
e	Other Service - Purchased Local gov't services	2,954,241	3,200,000
	TOTAL	2,954,241	3,200,000
9	Taxes Collected for Other Governments	0	0
10	Grants		
a	Home Owners Grant	51,500	51,500
	TOTAL	51,500	51,500
11	Contingency Fund	400,000	400,000
12	Transfers into reserve funds		-
13	Repayment of moneys borrowed from reserve funds	-	-
	<b>TOTAL EXPENDITURES</b>	<b>14,714,197</b>	<b>15,006,500</b>
	<b><u>BALANCE</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

Note: The Squamish Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

**SQUAMISH NATION**  
**ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

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;

The Council of the Squamish Nation has made the *Squamish Real Property Assessment Law* and the *Squamish Real Property Taxation Law*; and

Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2014*.
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*,

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Real Property Taxation Law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of, May, 2014, at North Vancouver, in the Province of British Columbia.

A quorum of Squamish Nation Council consists of 8 councillors.

signed _____	Alroy Baker Alroy Baker K'etximtn	signed _____	Deborah Baker Deborah Baker K'ána
signed _____	Richard E. Baker Richard E. Baker Kasalus	signed _____	Veronica Baker Veronica Baker Tiyaltenaat
signed _____	Chief Ian Campbell Chief Ian Campbell Xàlek/Sekyú Siyam	signed _____	Carla George Carla George Kwitelut/Kwelaw'ikw
signed _____	Krisandra Jacobs Krisandra Jacobs	_____	Byron Joseph Ts'élkwilem Siyam
_____	Dennis Joseph xwechtáal	signed _____	Joshua Joseph Joshua Joseph Skwetsi7meltxw
_____	Christopher Lewis Syetáxtn	signed _____	Danielle Mellish Danielle Mellish
_____	Anthony Moody Tsetsímshtn	signed _____	Syexwáliya A. Whonnock Ann Whonnock Syexwáliya
_____	Chief Richard Williams Xwélxwelacha Siyam	signed _____	Wilson Williams Wilson Williams

**SQUAMISH NATION TAX RATES 2014**

	<b>Capilano</b>	<b>Mission</b>	<b>Seymour</b>	<b>Squamish</b>
<b>Class 1</b>	3.40598	4.43943	4.38484	7.1957
<b>Class 2</b>	26.24623	57.05692	57.05818	55.3384
<b>Class 3</b>				
<b>Class 4</b>	24.09433	40.69904	34.55681	35.2034
<b>Class 5</b>	23.34603	16.64661	19.19728	25.1165
<b>Class 6</b>	12.0164	16.34141	16.24855	20.6707
<b>Class 8</b>	11.06348	6.79202	9.58557	9.4004

**SQUIALA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

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 in 2005 made a property assessment by-law and a property taxation by-law further to Section 83 of the *Indian Act*, which by-laws deemed further to section 145 of the *First Nations Fiscal Management Act* to be property taxation laws; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Squiala First Nation 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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2014, and ending March 31st, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1st, 2015, and ending March 31st, 2016 comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ David Jimmie

Chief David Jimmie

\_\_\_\_\_  
Councillor Allen Jimmie

signed \_\_\_\_\_ Stephen Jimmie

Councillor Stephen Jimmie

**SCHEDULE**  
**ANNUAL BUDGET AND INTERIM BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,571,570.00
<b>TOTAL REVENUES</b>	<b>\$1,571,570.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 100,000.00
b. General Administrative	\$ 170,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 20,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	\$ 30,000.00
4. Recreation and Cultural Services	
a. Recreation	\$ 20,000.00
b. Culture	\$ 20,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	\$ 90,000.00
b. Planning and Zoning	
c. Community Planning	\$ 30,000.00
d. Economic Development Program	\$ 170,000.00
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$ 10,000.00
c. Garbage Waste Collection and Disposal	\$ 60,000.00
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	\$ 70,000.00
b. Social Programs and Assistance	\$ 62,200.00
c. Agriculture	
d. Education	
e. Other Service	\$ 694,370.00
8. Contingency Amounts	\$ 25,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$1,571,570.00</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

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. City of Chilliwack for Municipal Services	\$ 694,370.00
--	---------------

**SQUIALA FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

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 in 2005 made a property assessment by-law and a property taxation by-law further to section 83 of the *Indian Act*, which by-laws have been deemed further to section 145 of the *First Nations Fiscal Management Act* to be property taxation laws; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2014*
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 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of TWO (2) members of Council.

signed \_\_\_\_\_ David Jimmie

Chief David Jimmie

\_\_\_\_\_

Councillor Allen Jimmie

signed \_\_\_\_\_ Stephen Jimmie

Councillor Stephen Jimmie

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER THOUSAND OF ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	55.29213
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	17.27105
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**ST. MARY'S INDIAN BAND**  
**ANNUAL EXPENDITURE LAW NO. 113, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, as amended, and the *St. Mary's Indian Band Property Taxation Law, 2008*, as amended; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 113, 2014*.

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 the budget period;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008*, as amended;

“Council” has the meaning given to that term in the Act;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008* as amended.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2014, and ending March 31, 2015, is comprised of those portions of the Schedule shown as “2014 Annual Budget”.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is comprised of those portions of the Schedule shown as “2015 Interim Budget.”

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with 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 in this Law, 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 26th day of May, 2014, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Jim Whitehead  
Chief Jim Whitehead

\_\_\_\_\_  
Councillor Richard Williams

\_\_\_\_\_  
Councillor Codie Andrew

signed \_\_\_\_\_ Joe Pierre  
Councillor Joe Pierre

signed \_\_\_\_\_ Corrie Walkley  
Councillor Corrie Walkley

**SCHEDULE**

	<b>2014</b>	<b>2015</b>
	<b>Annual Budget</b>	<b>Interim Budget</b>
<b><u>REVENUES</u></b>		
1. Local revenues for current fiscal year:		
a. Property Tax	\$ 29,593.37	\$ 30,182.36
<b>TOTAL REVENUES</b>	<b>\$ 29,593.37</b>	<b>\$ 30,182.36</b>
<b><u>EXPENDITURES</u></b>		
1. General Government Expenditures		
a. Executive and Legislative	\$ 2,500.00	\$ 2,550.00
b. General Administrative	9,000.00	9,180.00
c. Other General Government	500.00	510.00
2. Protection Services		
a. Policing		
b. Fire prevention	3,000.00	3,060.00
c. Regulatory Measures		
d. Other Protective Services	1,200.00	1,224.00
3. Recreation and Cultural Services		
a. Recreation		
b. Culture	502.82	510.00
c. Other Recreation and Culture		
4. Environment Health Services		
a. Water Purification and Supply	1,000.00	1,020.00
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal	3,300.00	3,366.00
d. Other environmental services		
5. Community Development		
a. Education		
b. Housing		
c. Planning and Zoning		
d. Community Planning		
e. Economic Development Plan		
f. Heritage Protection	1,000.00	1,020.00
g. Agricultural Development		

6. Transportation and Communication		
a. Roads and Streets	5,000.00	5,100.00
b. Snow and Ice Removal	2,000.00	2,040.00
c. Parking		
d. Public Transit		
e. Other Transportation and Communication		
5. Contingency Amounts	590.55	602.36
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,593.37</b>	<b>\$ 30,182.36</b>
<b>BALANCE</b>	<b>\$ 00.00</b>	<b>\$ 0.00</b>

**ST. MARY'S INDIAN BAND**  
**ANNUAL RATES LAW NO. 112, 2014**

[Effective May 30, 2014]

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 St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, as amended, and the *St. Mary's Indian Band Property Taxation Law, 2008*, as amended, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 112, 2014*.

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 *St. Mary's Indian Band Property Assessment Law, 2008*, as amended;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**8.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**9.** The Schedule attached to this Law forms part of and is an integral part of this Law.

**10.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2014, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Jim Whitehead  
Chief Jim Whitehead

signed \_\_\_\_\_ Joe Pierre  
Councillor Joe Pierre

signed \_\_\_\_\_ Corrie Walkley  
Councillor Corrie Walkley

\_\_\_\_\_  
Councillor Richard Williams

\_\_\_\_\_  
Councillor Codie Andrew

**SCHEDULE**  
2014 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	9.2822
Class 2 - Utilities	62.3687
Class 4 - Major Industry	26.8348
Class 5 - Light Industry	26.8348
Class 6 - Business and Other	25.4784
Class 7 - Forest Land	32.0000
Class 8 - Recreational Property/Non-Profit Organization	21.7915
Class 9 - Farm	15.6800

**STS'AILES**  
**ANNUAL EXPENDITURE LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sts'ailes, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July 2014, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Harvey Paul  
Chief Harvey Paul

signed \_\_\_\_\_ Cheryl Charlie  
Councillor Cheryl Charlie

signed \_\_\_\_\_ Boyd Peter  
Councillor Boyd Peter

signed \_\_\_\_\_ Daryl Francis  
Councillor Daryl Francis

\_\_\_\_\_  
Councillor James Leon

\_\_\_\_\_  
Councillor Gerald Phillip

signed \_\_\_\_\_ Sherry Lynn Point  
Councillor Sherry Lynn Point

signed \_\_\_\_\_ Tim Felix  
Councillor Tim Felix

signed \_\_\_\_\_ Terry Felix  
Councillor Terry Felix

signed \_\_\_\_\_ Kelsey Charlie  
Councillor Kelsey Charlie

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$6,876
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
<b>TOTAL REVENUES</b>	<b>\$6,876</b>

**EXPENDITURES**

1. General Government Expenditures	\$6,189
a. Executive and Legislative	
b. General Administrative	\$6,189
c. Other General Government	
2. Contingency Amounts	\$ 687
<b>TOTAL EXPENDITURES</b>	<b>\$6,816</b>

**BALANCE** **\$0**

**STS'AILES**  
**ANNUAL RATES LAW, 2014**

[Effective July 11, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Sts'ailes has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“First Nation” means the Sts'ailes, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**8.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**9.** The Schedule attached to this Law forms part of and is an integral part of this Law.

**10.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July 2014, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Harvey Paul  
Chief Harvey Paul

signed Cheryl Charlie  
Councillor Cheryl Charlie

signed Boyd Peter  
Councillor Boyd Peter

signed Daryl Francis  
Councillor Daryl Francis

\_\_\_\_\_  
Councillor James Leon

\_\_\_\_\_  
Councillor Gerald Phillip

signed Sherry Lynn Point  
Councillor Sherry Lynn Point

signed Tim Felix  
Councillor Tim Felix

signed Terry Felix  
Councillor Terry Felix

signed Kelsey Charlie  
Councillor Kelsey Charlie

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	7.94772
Class 2 - Utilities	73.93756
Class 5 - Light Industry	27.05008
Class 6 - Business and Other	18.24476
Class 7 - Forest Land	16.33689
Class 8 - Recreational Property/Non-Profit Organization	13.55970
Class 9 - Farm	25.86743

**STZ'UMINUS FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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 and formerly known as Chemainus First Nation;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31 2016 is comprised of all of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ John Elliott  
Chief John Elliott

signed \_\_\_\_\_ Shawna Seymour  
Councillor Shawn Seymour

signed \_\_\_\_\_ Terry Sampson  
Councillor Terry Sampson

signed \_\_\_\_\_ Timothy Harris  
Councillor Timothy Harris

signed \_\_\_\_\_ Roxanne Harris  
Councillor Roxanne Harris

signed \_\_\_\_\_ Herb Seymour  
Councillor Herb Seymour

signed \_\_\_\_\_ Anne Jack  
Councillor Anne Jack

signed \_\_\_\_\_ Harvey Seymour Sr.  
Councillor Harvey Seymour Sr.

signed \_\_\_\_\_ Kevin Frenchy  
Councillor Kevin Frenchy

signed \_\_\_\_\_ Peter Seymour  
Councillor Peter Seymour

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$28,779.00
<b>TOTAL REVENUES</b>	<b>\$28,779.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$9780.00
2. Protection Services	
a. Firefighting	\$1,500.00
3. Transportation	
a. Snow and Ice Removal	\$1,000.00
4. Community Development	
a. Economic Development Program	\$13,522.00
5. Environment Health Services	
a. Water Purification and Supply	\$1,000.00
6. Other Services	
a. Other Services	\$477.00
7. Contingency Amount	\$1,500.00
<b>TOTAL EXPENDITURES</b>	<b>\$28,779.00</b>
<b>BALANCE</b>	<b>\$0.00</b>

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 North Cowichan: Fire Protection and Water Supply	\$450.00
b. Cowichan Valley Regional District: Fire Protection and Landfill Protection	\$1,000.00
c. Diamond Improvement District: Water Supply	\$50.00

**STZ'UMINUS FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2014*.

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 and formerly known as Chemainus First Nation;

“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 *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2014, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ John Elliott  
Chief John Elliott

signed \_\_\_\_\_ Terry Sampson  
Councillor Terry Sampson

signed \_\_\_\_\_ Timothy Harris  
Councillor Timothy Harris

signed \_\_\_\_\_ Roxanne Harris  
Councillor Roxanne Harris

signed \_\_\_\_\_ Herb Seymour  
Councillor Herb Seymour

signed \_\_\_\_\_ Anne Jack  
Councillor Anne Jack

signed \_\_\_\_\_ Harvey Seymour Sr.  
Councillor Harvey Seymour Sr.

signed \_\_\_\_\_ Kevin Frenchy  
Councillor Kevin Frenchy

signed \_\_\_\_\_ Peter Seymour  
Councillor Peter Seymour

signed \_\_\_\_\_ Shawna Seymour  
Councillor Shawn Seymour

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	exempt
Class 2 - Utilities	28.7550
Class 4 - Major Industry	-
Class 5 - Light Industry	26.0800
Class 6 - Business and Other	-
Class 7 - Forest Land	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-

**SUMAS FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law, 2004*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law, 2004*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2014, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dalton Silver  
Chief Dalton Silver

signed \_\_\_\_\_ Jackie Bird  
Councillor Jackie Bird

signed \_\_\_\_\_ Clint Tuttle  
Councillor Clint Tuttle

signed \_\_\_\_\_ Murray Ned  
Councillor Murray Ned

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$192,875
2. Other Revenue	
a. BC Hydro Community Development Fund	\$ 22,941
<b>TOTAL REVENUES</b>	<b>\$215,816</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 25,000
c. Other General Government	\$ 15,000
2. Protection Services	
a. Policing	
b. Firefighting	\$ 2,900
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 379
b. Snow and Ice Removal	\$ 3,000
4. Recreation and Cultural Services	
a. Recreation	\$ 8,000
b. Culture	\$ 17,000
c. Heritage Protection	\$ 7,900
d. Other Recreation and Culture	\$ 7,600
5. Community Development	
a. Education	\$ 14,400
b. Planning and Zoning	
c. Community Planning	\$ 25,000
d. Economic Development Program	\$ 40,000
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	\$ 5,625

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$ 2,650
c. Garbage Waste Collection and Disposal	\$ 3,165
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$ 19,000
8. Taxes Collected for Other Governments	
9. Contingency Amounts	\$ 19,197
<b>TOTAL EXPENDITURES</b>	<b>\$215,816</b>
<b>BALANCE</b>	<b>\$0</b>

**SUMAS FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law, 2004*;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2014, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dalton Silver  
Chief Dalton Silver

signed \_\_\_\_\_ Jaqueline Bird  
Councillor Jaqueline Bird

signed \_\_\_\_\_ Clint Tuttle  
Councillor Clint Tuttle

signed \_\_\_\_\_ Murray Ned  
Councillor Murray Ned

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
<u>British Columbia</u>	
Class 2 - Utilities	53.29069
Class 5 - Light Industry	18.07368
Class 6 - Business and Other	19.69953
Class 9 - Farm	22.85810

**SUMAS FIRST NATION  
PROPERTY ASSESSMENT LAW, 2014**

[Effective June 26, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Administration .....	[ss. 3–5]
PART IV	Assessed Value .....	[ss. 6–7]
PART V	Requests for Information and Inspections .....	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice.....	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll .....	[ss. 18–19]
PART VIII	Reconsideration of Assessment .....	[s. 20]
PART IX	Assessment Review Board.....	[ss. 21–27]
PART X	Appeal to Assessment Review Board .....	[ss. 28–51]
PART XI	General Provisions .....	[ss. 52–58]

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI 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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Sumas 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 Sumas 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 Sumas First Nation duly enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Sumas First Nation Property Assessment Law, 2014*.

**PART II**  
**DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);
- “assessor” means a person appointed by Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and

(b) provide

- (i) a dwelling house or premises,
- (ii) a business office or premises,
- (iii) accommodation for any other purpose,
- (iv) shelter for machinery or other equipment, or
- (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Sumas First Nation Property Taxation Law, 2014* ;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III**

#### **ADMINISTRATION**

##### **Assessor**

3.(1) Council must appoint 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.

##### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

##### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV**

#### **ASSESSED VALUE**

##### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (9) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class, and show the values for land and improvements separately.

(12) The assessor must assess interests in land according to the property classes established under this 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 Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

**PART V**  
**REQUESTS FOR INFORMATION AND INSPECTIONS**

**Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

**Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

**PART VI**  
**ASSESSMENT ROLL AND ASSESSMENT NOTICE**

**Assessment Roll**

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

**Certification by Assessor**

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

**Validity of Assessment Roll**

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

## PART VII

### ERRORS AND OMISSIONS IN ASSESSMENT ROLL

#### Amendments by Assessor

**18.(1)** Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**19.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

**PART IX**  
**ASSESSMENT REVIEW BOARD**

**Council to Establish Assessment Review Board**

**21.(1)** Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) 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.

**22.(1)** The First Nation must remunerate

(a) the chair (or acting chair) at one hundred and fifty percent (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 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at one hundred and fifty percent (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 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.

(2) The First Nation must reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

**Conflicts of Interest**

**23.(1)** A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

#### **Appointment of Chair**

**24.**(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

#### **Appointment of Secretary**

**25.**(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

#### **Removal of Member**

**26.** Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

#### **Duty of Member**

**27.** In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

### **PART X**

#### **APPEAL TO ASSESSMENT REVIEW BOARD**

##### **Appeals and Assessor Recommendations**

**28.** The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

**Notice of Appeal**

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, or extract of the information found therein, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 240 - 31935 South Fraser Way, Abbotsford, BC, V2T 5N7.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

**Agents and Solicitors**

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

**Parties**

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;

- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

**Delivery of Documentation**

33. The assessor or chair, as the case may be, must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

**Maintaining Order at Hearings**

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

### **Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.(1)** A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

### **Combining Hearings**

**41.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

**42.(1)** Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

### **Orders to Attend or Produce Documents**

**43.(1)** At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/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 this section.

#### **Adjournments**

**44.** The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

#### **Costs**

**45.** The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

#### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

#### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars (\$10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

### **Delivery of Documents under this Part**

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

**PART XI**  
**GENERAL PROVISIONS**

**Disclosure of Information**

**52.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

**53.** Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

**Notices**

**55.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;

- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

**Interpretation**

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Repeal**

57. The *Sumas First Nation Property Assessment By-law (2004)*, 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 21st day of May, 2014, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dalton Silver  
 Chief Dalton Silver

signed \_\_\_\_\_ Murray Ned  
 Councillor Murray Ned

signed \_\_\_\_\_ Jacqueline Bird  
 Councillor Jacqueline Bird

signed \_\_\_\_\_ Clint Turtle  
 Councillor Clint Turtle

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**  
**REQUEST FOR INFORMATION BY ASSESSOR**  
**FOR THE SUMAS FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 8 of the *Sumas First Nation Property Assessment Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**  
NOTICE OF ASSESSMENT INSPECTION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section 9 of the *Sumas First Nation Property Assessment Law, 2014*, the assessor for the Sumas First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the assessment  
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for  
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to  
harass an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Sumas First Nation Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment;  
or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Sumas First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: *[Name(s) & addresses]*

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Sumas First Nation Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Sumas First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
Assessor for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Sumas First Nation  
240 - 31935 South Fraser Way  
Abbotsford, BC V2T 5N7

PURSUANT to the provisions of the *Sumas First Nation Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

*[description of the interest in land as described in the Assessment Notice]*

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

*(describe the reasons in support of the request in as much detail as possible)*

Address and telephone number at which applicant can be contacted:

---

---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Sumas First Nation  
240 - 31935 South Fraser Way  
Abbotsford, BC V2T 5N7

PURSUANT to the provisions of the *Sumas First Nation Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

*[description of the assessable property, including assessment roll number, as described in the Assessment Notice]*

The grounds for the appeal are:

- (1)
- (2)
- (3)

*(describe the grounds for the appeal in as much detail as possible)*

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---

---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---

---

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_.

NOTE: A copy of the Assessment Notice (or extract of the information contained therein) must be enclosed with this Notice of Appeal.

**SCHEDULE VIII**

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Sumas First Nation  
c/o Sumas First Nation  
2788 Sumas Mountain Road  
Abbotsford, BC V3G 2J2

PURSUANT to the provisions of the *Sumas First Nation Property Assessment Law, 2014* 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 IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board for the Sumas First Nation will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [*insert # copies*] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Sumas First Nation in respect of the assessment of \_\_\_\_\_ [*describe interest in land*].

The Assessment Review Board believes that you may have information [*OR documents*] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [*indicate the applicable provisions below*]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_ and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [*list documents*] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [*address*] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll, revised, or supplementary assessment roll, in the following form:

I, \_\_\_\_\_, being the assessor for the Sumas First Nation, hereby certify that this is the Sumas 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 *Sumas First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**SUMAS FIRST NATION  
PROPERTY TAXATION LAW, 2014**

[Effective June 26, 2014]

TABLE OF CONTENTS

PART I	Citation
PART II	Definitions and References
PART III	Administration
PART IV	Liability for Taxation
PART V	Exemptions from Taxation
PART VI	Grants and Tax Abatement
PART VII	Levy of Tax
PART VIII	Tax Roll and Tax Notice
PART IX	Periodic Payments
PART X	Payment Receipts and Tax Certificates
PART XI	Penalties and Interest
PART XII	Revenues and Expenditures
PART XIII	Collection and Enforcement
PART XIV	Seizure and Sale of Personal Property
PART XV	Seizure and Assignment of Taxable Property
PART XVI	Discontinuance of Services
PART XVII	General Provisions

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Sumas 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 Sumas 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 Sumas First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Sumas First Nation Property Taxation Law, 2014*.

**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 *Sumas First Nation Property Assessment Law, 2014*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the General Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV LIABILITY FOR TAXATION**

#### **Application of Law**

5. This Law applies to all interests in land.

#### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

#### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## PART V

### EXEMPTIONS FROM TAXATION

#### Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

#### Revitalization Tax Exemption

9.(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) subject to subsection (5), 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) \$250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) \$125,000, 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 or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the 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) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) 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.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate agreement by resolution:

- (a) at the request of the holder; or
- (b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.
- (9) Upon termination of the revitalization agreement by Council under subsection (8):
  - (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 (8)(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 or the date that the holder ceased to meet the subsection (5) criteria; 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 or ceased to meet the subsection (5) criteria;
  - (d) the holder is liable and must, within thirty (30) days, pay the 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).
- (10) 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.
- (11) 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 AND TAX ABATEMENT

#### Grants for Surrounding Land

**10.** Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

#### Annual Grants

- 11.(1)** Council may provide for a grant to a holder:
- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;
  - (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder’s property was subject to taxation by a local government; and
- (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 law.

## **PART VII LEVY OF TAX**

### **Tax Levy**

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Tax Payments**

13.(1) Taxes are due and payable on or before July 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 Sumas First Nation.

## **PART VIII TAX ROLL AND TAX NOTICE**

### **Tax Roll**

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

#### **Annual Tax Notices**

**15.(1)** On or before June 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 property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

#### **Amendments to Tax Roll and Tax Notices**

**16.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

#### **Subdivision**

**17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
- (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

### **Requests for Information**

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

(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**

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

#### **Tax Certificate**

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

## **PART X**

### **PENALTIES AND INTEREST**

#### **Penalty**

21.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of five percent (5 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or part of the taxes remain unpaid after October 1st of the year in which they are levied, a further penalty of five percent (5%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

#### **Interest**

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at twelve percent (12%) per year.

#### **Application of Payments**

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

## **PART XI**

### **REVENUES AND EXPENDITURES**

#### **Revenues and Expenditures**

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

### **Reserve Funds**

**25.(1)** Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of the First Nation's local revenue account, and
- (ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

## **PART XII**

### **COLLECTION AND ENFORCEMENT**

#### **Recovery of Unpaid Taxes**

**26.(1)** The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless

otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request and receive authorization from Council by resolution.

### **Tax Arrears Certificate**

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

### **Creation of Lien**

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

### **Delivery of Documents in Enforcement Proceedings**

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

### **PART XIII**

#### **SEIZURE AND SALE OF PERSONAL PROPERTY**

##### **Seizure and Sale of Personal Property**

**30.(1)** Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

##### **Notice of Seizure and Sale**

**31.(1)** Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property must deliver it up immediately to the tax administrator.

(5) The tax administrator must ensure the seized personal property is safely secured and stored until it is redeemed by the debtor or sold further to this Part.

##### **Notice of Sale of Seized Personal Property**

**32.(1)** The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

##### **Conduct of Sale**

**33.(1)** A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

### **Registered Security Interests**

**34.** The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

### **Proceeds of Sale**

**35.(1)** The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

## **PART XIV**

### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

#### **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 Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

#### **Subsisting Rights**

**40.** When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

#### **Redemption Period**

**41.(1)** At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

**Assignment of Taxable Property**

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

**Proceeds of Sale**

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

**Resale by First Nation**

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

**PART XV****DISCONTINUANCE OF SERVICES****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, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

#### Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

**Limitation on Proceedings**

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

**Notices**

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

**Interpretation**

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Repeal**

52. The *Sumas First Nation Property Taxation By-law (2004)*, as amended, is hereby repealed in its entirety.

**Force and Effect**

53. This Law comes into force and effect on the later of June 30, 2014, and 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, 2014, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Dalton Silver  
Chief Dalton Silver

signed \_\_\_\_\_ Murray Ned  
Councillor Murray Ned

signed \_\_\_\_\_ Jacqueline Bird  
Councillor Jacqueline Bird

signed \_\_\_\_\_ Clint Turtle  
Councillor Clint Turtle

**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE SUMAS FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_ PURSUANT to section 18 of the *Sumas First Nation Property Taxation Law, 20\_\_*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [*Note: must be a date that is at least fourteen (14) days from the date of request*], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Sumas First Nation Property Taxation Law, 2014*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Sumas First Nation, located at 2788 Sumas Mountain Road, Abbotsford, BC during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2nd, 20\_\_ shall incur penalties and interest in accordance with the *Sumas First Nation Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

\_\_\_\_\_  
Tax Administrator for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |   |             |
|---|-------------|
| 1. For preparation of a notice  | \$ 100      |
| 2. For service of notice on each person or place<br>by the First Nation   | \$ 200      |
| 3. For service of notice on each person or place by<br>a process server, bailiff or delivery service  | actual cost |
| 4. For advertising in newspaper   | actual cost |
| 5. For staff time spent in conducting a seizure and sale<br>of personal property, not including costs otherwise<br>recovered under this Schedule (per person, per hour) | \$ 35       |
| 6. Actual costs incurred by the First Nation for the seizure,<br>storage and sale of personal property will be charged based<br>on receipts.                            |             |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Sumas First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Sumas First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Sumas First Nation, located at 2788 Sumas Mountain Road, Abbotsford, BC 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 Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**  
**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Sumas First Nation Property Taxation Law, 2014*, 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 Sumas 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 Sumas First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section 30 of the *Sumas First Nation Property Taxation Law, 2014*, 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 Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Sumas First Nation Property Taxation Law, 2014*, 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 Sumas First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as

the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Sumas First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Sumas First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Sumas 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 Sumas First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person

or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Sumas First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Sumas First Nation Property Taxation Law, 2014*.

---

Tax Administrator for the Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Sumas First Nation Property Taxation Law, 2014*.

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 Sumas First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**TK'EMLÚPS TE SECWÉPEMC  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as Schedules and the expenditures provided for in the Schedules are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) sections 1 and 2 of Part 1 of the Schedule A; and
- (b) all of the Schedules B-D, except for sections 7 and 9 in Schedule B and section 2 in Schedule C, and section 5 in Schedule D.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The following reserve funds are hereby established for the purpose of implementing the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*: (1) DCC Sewer Facilities Reserve Fund, (2) DCC Stormwater Facilities Reserve Fund, (3) DCC Transportation Facilities Reserve Fund, (4) DCC Parks and Recreation Reserve Fund; and (5) DCC Water Facilities Reserve Fund.

9. A Development Cost Charge Band Contribution Expense Reserve Fund is hereby created for the purpose of establishing a reserve fund to finance the Tk'emlúps te Secwépemc's share of the Long Term Capital Plan established under the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*.

10. A Capital Infrastructure Replacement & Improvement Reserve Fund is hereby established for the purposes of establishing a reserve fund to finance Tk'emlúps te Secwépemc other Capital Plans not included in the Long Term Capital Plan established under the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*.

11. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedules.

12. 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.

13. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

14. 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.

15.(1) The Schedules attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedule to this Law.

16. 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, 2014, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Shane Gottfriedson  
Chief Shane Gottfriedson

signed Rosanne Casimir  
Councillor Rosanne Casimir

signed Katy Gottfriedson  
Councillor Katy Gottfriedson

signed Ed Jenson  
Councillor Ed Jenson

signed Jeanette Jules  
Councillor Jeanette Jules

signed Richard Jules  
Councillor Richard Jules

signed Colleen Mosterd-McLean  
Councillor Colleen Mosterd-McLean

signed Fred Seymour  
Councillor Fred Seymour

**SCHEDULE A**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

<b>1. Local revenues for current fiscal year:</b>		<b>\$ 5,917,817.95</b>
a. Property Tax		\$ 5,866,034.95
i. KIB General & Combined	\$ 3,003,521.18	
ii. Paul Lake	\$ 160,026.83	
iii. Sun Rivers	\$ 2,702,486.94	
b. Penalty & Interest		\$ 51,783.00
i. KIB General & Combined	\$ 23,032.00	
ii. Paul Lake	\$ 2,270.00	
iii. Sun Rivers	\$ 26,481.00	
<b>2. Development Cost Charges Revenues</b>		<b>\$ 356,775.00</b>
<b>3. Other Revenues</b>		<b>\$ 174,777.00</b>
i. CN Grant in Lieu of Taxes	\$ 128,859.00	
ii. BC Hydro FNCDF Agreement	\$ 42,553.00	
iii. Search & Reg. Fees	\$ 3,365.00	

**TOTAL REVENUE** **\$ 6,449,369.95**

**PART 2: EXPENDITURES**

District 1 (Schedule B)	\$ 3,558,105.18	
District 2 (Schedule C)	\$ 162,296.83	
District 3 (Schedule D)	\$ 2,728,967.94	
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,449,369.95</b>
<b>BALANCE</b>		<b>\$ 0</b>

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. City of Kamloops – Fire Protection Agreement	\$ 928,431.70
b. City of Kamloops – Sanitary Sewer Agreement	\$ 166,075.00
c. BC Assessment Authority	\$ 45,560.92

Note: This Budget includes the two attached Appendices.

- a. Appendix A Reserve Fund Balances
- b. Appendix B Development Cost Charges Reserve Funds

**SCHEDULE B – EXPENDITURES****DISTRICT 1  
(KIB GENERAL)**

1. General Government Expenditures		\$ 628,028.05
a. Executive and Legislative	\$ 105,763.00	
b. General Administrative	\$ 159,252.00	
c. Other General Government	\$ 300,652.13	
d. Other Fiscal Services (BCA)	\$ 24,305.92	
e. Other Debt Charges	\$ 38,055.00	
2. Protection Services		\$ 290,797.00
a. Firefighting	\$ 290,797.00	
3. Transportation		\$ 506,104.00
a. Domestic and Maintenance	\$ 506,104.00	
4. Recreation and Cultural Services		\$ 235,174.00
a. Recreation	\$ 205,766.00	
b. Culture	\$ 28,276.00	
c. City Service User Fees	\$ 1,132.00	
5. Community Development		\$ 286,438.79
a. Education	\$ 123,694.00	
b. Housing	\$ 35,022.94	
c. Servicing Agreements	\$ 127,721.85	
6. Other Services		\$ 242,008.00
a. Social Programs & Assistance	\$ 160,227.00	
b. Elders and Youth	\$ 81,781.00	
7. Grants		\$ 155,095.00
a. First Nation Financial Need Grant(s)	\$ 71,896.00	
b. FN Over 65 & Handicapped Grant	\$ 83,199.00	
8. Contingency Amount		\$ 30,065.21
9. Transfers into reserve funds		\$1,184,395.13
a. Development Cost Charges Reserve Funds	\$ 356,775.00	
b. Development Cost Charge Band Contribution Expense	\$ 283,000.00	
c. Capital Infrastructure Replacement & Improvement Reserve Fund	\$ 544,620.13	
<b>TOTAL EXPENDITURES</b>		<b>\$3,558,105.18</b>

**SCHEDULE C – EXPENDITURES****DISTRICT 2  
(PAUL LAKE)**

1. General Government Expenditures		\$ 17,257.68
a. General Administrative	\$ 16,002.68	
b. Other Fiscal Services (BCA)	\$ 1,255.00	
2. Grants		\$ 41,494.00
a. First Nation Financial Need Grant(s)	\$ 22,475.00	
b. FN Over 65 & Handicapped Grant(s)	\$ 19,019.00	
3. Contingency Amount		\$ 1,600.27
4. Local Development Servicing Agreement		\$ 34,374.52
5. Community Development		\$ 67,570.36
a. Heritage Protection – Rights & Title	\$ 67,570.36	
<b>TOTAL EXPENDITURES</b>		<b>\$162,296.83</b>

**SCHEDULE D – EXPENDITURES****DISTRICT 3  
(SUN RIVERS)**

1. General Government Expenditures		\$ 290,248.69
a. General Administrative	\$270,248.69	
b. Other Fiscal Services (BCA)	\$ 20,000.00	
2. Environment Health Services		\$ 20,000.00
a. Garbage Waste Collection & Disposal	\$ 20,000.00	
3. Protection Services		\$ 581,138.00
a. Firefighting	\$581,138.00	
4. Recreation & Culture		\$ 166,075.00
a. City Service User Fee	\$166,075.00	
5. Grants		\$ 360,025.00
a. First Nation Financial Need Grant(s)	\$201,952.00	
b. FN Over 65 & Handicapped Grant(s)	\$158,073.00	
6. Contingency Amount		\$ 27,024.87
7. Local Development Servicing Agreement (CORIX)		\$ 679,313.96
8. Community Development		\$ 605,142.42
a. Rights and Title	\$292,981.00	
b. Housing	\$312,161.42	
<b>TOTAL EXPENDITURES</b>		<b>\$2,728,967.94</b>

**Appendix A**  
**Reserve Fund Balances**

**1. Development Cost Charge Band Contribution Expense Fund**

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
ii. to _____ reserve fund:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. from local revenue account:	\$283,000.00
ii. from _____ reserve fund:	\$ 0.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$283,000.00

**2. Capital Infrastructure Replacement & Improvement Reserve Fund**

Beginning balance as of April 1, 2014	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
ii. to _____ reserve fund:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. from local revenue account:	\$544,620.13
ii. from _____ reserve fund:	\$ 0.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$544,620.13

**Appendix B**  
**Development Cost Charges Reserve Funds**

**1. Sewer Facilities**

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 6,490.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 6,490.00

**2. Stormwater Facilities**

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 2,855.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 2,855.00

**3. Transportation Facilities**

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$289,490.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$289,490.00

**4. Providing and improving parks and recreation land**

Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 1,110.00

Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 1,110.00
<b>5. Water Facilities</b>	
Beginning balance as of April 1, 2014:	\$ 0.00
Transfers out	
i. to local revenue account:	\$ 0.00
Moneys borrowed	\$ 0.00
Transfers in	
i. DCC revenues to be collected (estimated):	\$ 56,830.00
Moneys repaid	\$ 0.00
Ending balance as of March 31, 2015:	\$ 56,830.00

**TK'EMLÚPS TE SECWÉPEMC  
ANNUAL RATES LAW, 2014**

[Effective June 26, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedules upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of June, 2014, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Shane Gottfriedson  
Chief Shane Gottfriedson

signed \_\_\_\_\_ Jeanette Jules  
Councillor Jeanette Jules

signed \_\_\_\_\_ Rosanne Casimir  
Councillor Rosanne Casimir

signed \_\_\_\_\_ Richard Jules  
Councillor Richard Jules

signed \_\_\_\_\_ Katy Gottfriedson  
Councillor Katy Gottfriedson

signed \_\_\_\_\_ Colleen Mosterd-McLean  
Councillor Colleen Mosterd-McLean

signed \_\_\_\_\_ Ed Jenson  
Councillor Ed Jenson

signed \_\_\_\_\_ Fred Seymour  
Councillor Fred Seymour

**SCHEDULE A****DISTRICT 1  
(KIB GENERAL)****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.24833
Class 2 - Utilities	31.84057
Class 5 - Light Industry	22.81861
Class 6 - Business and Other	22.87051
Class 8 - Recreational Property/Non-Profit Organization	6.04490

**SCHEDULE B**

DISTRICT 2  
(PAUL LAKE)

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	6.87557

**SCHEDULE C**

**DISTRICT 3  
(SUN RIVERS)**

**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.62460
Class 6 - Business and Other	22.98820
Class 8 - Recreational Property/Non-Profit Organization	17.35200

**TK'EMLÚPS TE SECWÉPEMC  
DEVELOPMENT COST CHARGES LAW, 2013**

[Effective January 31, 2014]

TABLE OF CONTENTS

PART I	Citation .....	[s. 1]
PART II	Definitions and References.....	[s. 2]
PART III	Administration.....	[ss. 3–4]
PART IV	Imposition of Development Cost Charges .....	[ss. 5–8]
PART V	Payment and Use of Development Cost Charges.....	[ss. 9–12]
PART VI	Refunds of Development Cost Charges .....	[s. 13]
PART VII	Complaints to Administrator .....	[s. 14]
PART VIII	Park and Recreation Land Acquisition.....	[s. 15]
PART IX	General Provisions .....	[ss. 16–19]

SCHEDULES

- I Map of Development Cost Charge Defined Areas
- II Calculation of Development Cost Charges – Defined Area 1
- III Calculation of Development Cost Charges – Defined Area 2
- IV 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, interests in reserve lands or rights to occupy, possess or use reserve lands, including the imposition of development cost charges in respect of reserve lands;

B. The Tk'emplúps te Secwépemc Council deems it to be in the best interests of the First Nation to make a law for the imposition of development cost charges to assist the First Nation to pay the capital costs of providing, constructing, altering, or expanding sewer, water, stormwater and transportation facilities and providing and improving park and recreation land, in order to serve, directly or indirectly, the development in respect of which such charges are imposed;

C. The Council has determined that the development cost charges imposed by this Law

(a) are not excessive in relation to the capital cost of prevailing standards of service in jurisdictions adjacent to the Reserve,

(b) will not deter development on the Reserve, and

(c) will not discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land on the Reserve;

D. The Council has considered the charges imposed by this Law as related to future land use patterns and development, the phasing of works and services, and the provision of park and recreation land;

E. In the opinion of Council, the development cost charges imposed by this Law are related to capital costs attributable to projects included in the Long Term Capital Plan of Tk'emplúps te Secwépemc dated July 30, 2013; and

F. 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 Tk'emplúps te Secwépemc Council duly enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Tk'emlúps te Secwépmc Development Cost Charges Law, 2013*.

**PART II**  
**DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “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 First Nation;
- “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 First Nation that are directly related to the work;
- “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” has the meaning given to that term in the Act;
- “Defined Area 1” means that part of the Reserve shown as Defined Area 1 on the map attached as Schedule I;
- “Defined Area 2” means that part of the Reserve shown as Defined Area 2 on the map attached as Schedule I;
- “Defined Areas” means Defined Area 1 and Defined Area 2;
- “developer” means a person undertaking a development within the Defined Areas;
- “development” means the subdivision of a parcel or the construction, alteration or extension of a building or other structure within the Defined Areas;
- “development cost charge” means an amount levied under subsection 5(2);
- “development cost charge class” means a class of works, or park and recreation land acquisition and improvement, for which development cost charges are levied under this Law;
- “Development Servicing Requirements” means laws, regulations, policies or other lawful requirements or applicable standards for the provision of sewer, water, stormwater and transportation facilities, or park and recreation land acquisition and improvement, in respect of a development, established or applied by the First Nation in respect of development on the Reserve;
- “expenditure law” means an expenditure law enacted by Council under paragraph 5(1)(b) of the Act;
- “First Nation” means *Tk'emlúps te Secwépmc*, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board;
- “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 a parcel;

- “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;
- “institutional development ” means a building or structure used or intended to be used only on a non-profit basis for cultural, recreational, social, religious, governmental, public hospital or educational purposes, and also includes any building or structure that is serviced with sewer, water or drainage and which is not a residential, commercial or industrial development;
- “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;
- “manufactured home park development” means a residential development where spaces and utilities are provided for two (2) or more manufactured homes;
- “parcel” means a parcel, block or other defined area of property within the Defined Areas;
- “park improvements” means fencing, landscaping, drainage and irrigation, trails, restrooms, changing rooms, and playground and playing field equipment;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property” means land or improvements, or both, within the Defined Areas 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;
- “Reserve” means Kamloops Indian Reserve No. 1, being lands set apart for the use and benefit of the First Nation;
- “residential dwelling unit” means a self-contained residential unit, including sleeping, living, cooking and sanitary facilities, designed and used for the accommodation of only one (1) person or family;
- “residential (multi-family) development” means a development that results in more than three (3) residential dwelling units on a parcel and includes an apartment, strata property and any other building used for residential living, but does not include a hotel or motel;
- “residential (single family) development” means a development comprising one or more single family residential dwelling units, other than a residential (multi-family) development;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “structure” means a construction of any kind whether fixed to, supported by or sunk into land or water;
- “subdivision” means any change in the existing size, shape, number or arrangement of one or more parcels, whether or not involving the creation of a greater number of parcels than existing and whether carried out by survey plan or otherwise;

“subdivision approval” means final subdivision approval in accordance with the First Nation’s *Development Approval Process By-law*; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(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, by resolution, 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 establish and 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 the development cost charge reserve fund;
- (c) the balance in the 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) the amount of all outstanding installment payments of development cost charges; and
- (f) 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.

#### Authorization of FMB

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### PART IV IMPOSITION OF DEVELOPMENT COST CHARGES

#### Imposition of Development Cost Charges

5.(1) Where a person has, in compliance with the Development Servicing Requirements, applied

- (a) for a building permit to construct, alter or extend a building or other structure, or

(b) for subdivision approval, where Council has determined in accordance with subsection 9(2) that development cost charges are payable at the time of subdivision approval,

the person must, at the time of building permit issuance or subdivision approval, as the case may be, pay to the First Nation development cost charges in accordance with this Law, except for any development for which a complete application for a building permit has been submitted to the First Nation on or before December 31, 2013.

(2) The development cost charges set out in Schedule II are hereby imposed on every person who obtains, in respect of a parcel within Defined Area 1,

(a) a building permit authorizing the construction, alteration or extension of a building or other structure; or

(b) subdivision approval, where Council has determined in accordance with subsection 9(2) that development cost charges are payable at the time of subdivision approval.

(3) The development cost charges set out in Schedule III are hereby imposed on every person who obtains, in respect of a parcel within Defined Area 2,

(a) a building permit authorizing the construction, alteration or extension of a building or other structure; or

(b) subdivision approval, where Council has determined in accordance with subsection 9(2) that development cost charges are payable at the time of subdivision approval.

(4) For greater certainty, for the purposes of calculating the development cost charges payable for residential (single family) developments, a duplex is comprised of two dwelling units and a triplex is comprised of three dwelling units.

#### **Exemption from Development Cost Charges**

6.(1) As an exception to section 5, no development cost charges are required to be paid where

(a) the development does not impose any new capital cost burden on the First Nation;

(b) development cost charges have previously been paid for the same development, unless, as a result of a further development (including extensions or other alterations which result in an increase of floor area, where the value of the work exceeds the amount set out in paragraph 6(1)(d)), new capital cost burdens will be imposed on the First Nation;

(c) the building permit authorizes the construction, alteration or extension of a building or part of a building that is, or will be after construction, alteration or extension, exempt from taxation under the Taxation Law as a place of public worship;

(d) the value of the work authorized by a building permit does not exceed Fifty Thousand dollars (\$50,000);

(e) the development is being carried out by or on behalf of a member of the First Nation for the member's personal residence, as evidenced to the satisfaction of the administrator and subject to any terms or conditions required by the administrator, provided that in such cases the First Nation must pay the exempted developer's portion of the costs from general revenue into the appropriate development cost charge reserve funds; or

(f) Council has, by resolution, exempted the development from development cost charges, provided that in such cases the First Nation must pay the exempted developer's portion of the costs from general revenue into the appropriate development cost charge reserve funds.

#### **Credits and Rebates**

7.(1) If a developer has, with the approval of the First Nation expressed in a written agreement between the developer and the Council, provided or paid the cost of providing a specific service, outside the boundaries

of the parcel being subdivided or built upon, 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, with the approval of a First Nation expressed in a written agreement between the developer and the Council,

- (a) provided that service outside the boundaries of the parcel being subdivided or built upon, and
- (b) provided the service to a standard that exceeds the local standard required,

the First Nation must offer a development cost charge rebate for the incremental portion of costs beyond the local standard required for that development cost charge class.

### **Calculation of Development Cost Charges**

8.(1) The amount of development cost charges payable in relation to a development must be calculated using the applicable charges and formula set out in Schedules II and III, as applicable.

(2) Where a type of development is not identified on Schedules II or III, the amount of development cost charges to be paid to the First Nation 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 a building permit relates only to the expansion or alteration of an existing development, the development cost charges must be levied only on that portion of the development that expands or alters the existing development.

(5) 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.

(6) Where, in the opinion of the administrator, the development cost charges for sewer facilities or water facilities are not applicable to a development, the administrator may reduce the amount of development cost charges payable in respect of that development to the extent of the inapplicable facilities.

## **PART V**

### **PAYMENT AND USE OF DEVELOPMENT COST CHARGES**

#### **Payment of Development Cost Charges**

9.(1) Except as provided in this section, development cost charges levied under this Law must be paid in full to the First Nation at the time of building permit issuance authorizing the construction, alteration or extension of a building or other structure as part of the development.

(2) Council may, in its sole discretion, require a developer to pay development cost charges in full at the time of subdivision approval, where the development is not a residential development.

(3) In the case of a phased development, development cost charges must be paid at the time of each building permit issuance, or each subdivision approval, if subsection (2) applies, in respect of the subdivision approval for each phase of the development.

(4) On request by a developer, the Council may, in its sole discretion, allow the developer to pay development cost charges in installments, provided that at least one-third (1/3) of the development cost charges must be paid on the date of building permit issuance or subdivision approval, as the case may be, one-half (1/2) of the balance must be paid within one (1) year of the date of building permit issuance or

subdivision approval, and the balance must be paid in full within two (2) years of the date of building permit issuance or subdivision approval.

(5) Where a developer pays the development cost charges by installments and fails to pay an installment within any time required for payment, the total balance becomes due and payable immediately.

(6) No interest is payable on the unpaid balance of a development cost charge until it becomes due and payable, but when it does, it is a condition of Council's agreement to allow the developer to pay by installments that interest is payable from the due date until payment is received, at the rate of ten percent (10%) per annum.

(7) Council may require a developer to provide, at the time of the first installment payment, a clean, irrevocable letter of credit or undertaking from a bank, credit union or a trust company registered under the *Financial Institutions Act* (British Columbia), or a bond of a surety licensed under the *Insurance Act* (British Columbia), or a security duly assigned, which ensures to the satisfaction of Council that upon default the balance of the unpaid development cost charges will be recoverable from the person, the bank, the surety or from the proceeds of the realization of the security, as the case may be.

### **Management and Use of Development Cost Charges**

10.(1) All development cost charges paid to the First Nation under this Law must be deposited in a separate development cost charge reserve fund established for each development cost charge class.

(2) Notwithstanding the differing development cost charge amounts calculated under Schedules II and III, there must be only one development cost charge reserve fund for each development cost charge class.

(3) Money in any development cost charge reserve fund, together with interest earned on it, must be used only for the following:

- (a) to pay the capital costs of providing, constructing, altering, improving, replacing or expanding sewer, water, stormwater 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 capital costs of
  - (i) acquiring park and recreation land or reclaiming land as park and recreation land, and
  - (ii) providing park improvements on park and recreation land,

subject to the restriction that the capital costs must relate directly or indirectly to the development in respect of which the development cost charge was collected;

- (c) to pay the principal of and interest on a debt incurred by a First Nation as a result of an expenditure under paragraphs (a) or (b);
- (d) 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) or (b) if
  - (i) the project was completed further to a written agreement between the person and the Council, and
  - (ii) the project is included in the calculations used to determine the amount of that development cost charge;
- (e) to provide refunds of development costs charges received as determined and authorized under subsection 13(2) or subsection 14(5).

(4) Payments made under paragraphs (3)(a) through to (3)(d) 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. Council may, in an expenditure law, 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.

### **Borrowing from a Development Cost Charge Reserve Fund**

12.(1) If money in a development cost charge reserve fund is not currently required for its purpose, and the First Nation has another reserve fund established for a capital purpose, the First Nation may borrow money from the development cost charge reserve fund for the purpose of the second reserve fund.

(2) In the event the FMB assumes third-party management of the First Nation's local revenue account in accordance with the Act, the FMB 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 First Nation.

(3) Borrowing from a reserve fund under this section must be authorized by an expenditure law.

(4) If money from one reserve fund is used under subsection (1) for the purposes of another reserve fund, the First Nation must repay to the first reserve fund, no later than the time when the money is needed for the purposes of that reserve fund,

- (a) the amount used; and
- (b) an amount equivalent to the interest that would have been earned on the amount had it remained in the first reserve fund, at the prime lending rate set from time to time by the principal banker to the First Nation.

## **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 a development has been abandoned and the building permit or subdivision approval, as applicable, is cancelled, provided that an application for a refund is made within six (6) months of the cancellation of the building permit or subdivision approval, as the case may be, and a new or replacement building permit or subdivision application has not been received or approved in respect of the development.

(2) Upon application under subsection (1), the administrator must determine whether a development cost charge should be refunded and, if the administrator determines that the development cost charge should be refunded, the administrator must refund the development cost charge from the development cost charge reserve fund.

## **PART VII**

### **COMPLAINTS TO ADMINISTRATOR**

#### **Complaints to Administrator**

14.(1) A developer may, within seven (7) days of receiving from the administrator the amounts of development cost charges payable in respect of a development, 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 IV 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 from the applicable development cost charge reserve fund.
- (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 may pay 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

### PARK AND RECREATION LAND ACQUISITION

#### Acquisition of Park and Recreation Land

- 15.(1) With respect to development cost charges to provide and improve park and recreation land, all or part of the development cost charges may be paid by providing property in accordance with this section.
- (2) The property to be provided must
- (a) have a location and character acceptable to the First Nation; and
  - (b) on the day the development cost charge is payable, have a market value that is at least equal to the amount of the development cost charge or applicable part thereof.
- (3) If the developer and the First Nation are not able to agree on the market value of the property, the developer and the First Nation may agree that the market value is to be determined by an appraiser acceptable to the developer and the First Nation.
- (4) If the developer and the First Nation are not able to agree on an appraiser, the First Nation may decide to not accept the property in lieu of development cost charges or applicable parts thereof for park and recreation land.
- (5) Unless otherwise agreed, the cost of an appraiser must be borne equally by the developer and the First Nation.
- (6) If partial payment of a development cost charge for park and recreation land in the form of property is made, the remainder must be paid in accordance with this Law.
- (7) Where property is provided under this section, the developer must transfer its interest in the property to the First Nation, at the developer's cost, in the manner directed by the First Nation.
- (8) Where park and recreation land is acquired under this section, the First Nation may use interest earned on money in the park and recreation land development cost charge reserve fund to provide for park improvements on the park and recreation land.

**PART IX**  
**GENERAL PROVISIONS**

**Validity**

**16.** 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 First Nation or the administrator to do something within the required time.

**Notices**

**17.(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 (5th) day after it is posted;
- (b) a notice posted on property is deemed received on the second (2nd) day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

**Interpretation**

**18.(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 may 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 any law, regulation, by-law or other enactment is a reference to the law, regulation, by-law or other enactment as it exists and is amended or replaced from time to time and includes any regulations made under any enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

**Force and Effect**

**19.** This Law comes into force and effect on the later of January 1, 2014 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of October 2013, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

\_\_\_\_\_  
Chief Shane Gottfriedson

signed \_\_\_\_\_  
Richard Jules  
Councillor Richard Jules

signed \_\_\_\_\_  
Rosanne Casimir  
Councillor Rosanne Casimir

signed \_\_\_\_\_  
Ed Jensen  
Councillor Ed Jensen

\_\_\_\_\_  
Councillor Fred Seymour

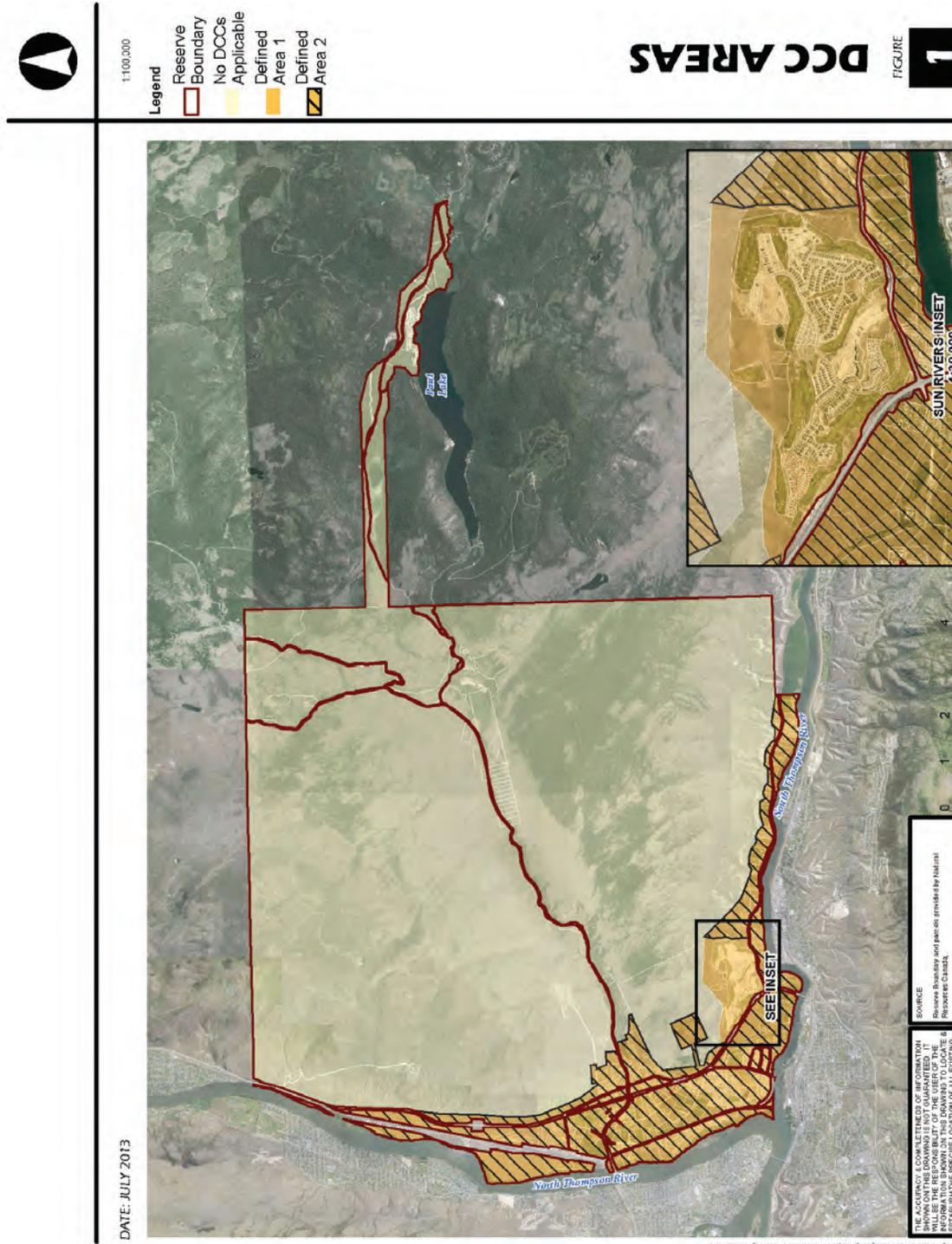
signed \_\_\_\_\_  
Jeanette Jules  
Councillor Jeanette Jules

signed \_\_\_\_\_  
Colleen Mosterd-McLean  
Councillor Colleen Mosterd-McLean

signed \_\_\_\_\_  
Katy Gottfriedson  
Councillor Katy Gottfriedson

SCHEDULE I

MAP



**SCHEDULE II****CALCULATION OF DEVELOPMENT COST CHARGES - DEFINED AREA 1**

**Within Defined Area 1, the following calculations apply:**

**A. Development cost charges for stormwater facilities.**

1. Development cost charges are payable for stormwater facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>63.00</u> per dwelling unit
Residential (multi-family)	\$ <u>34.00</u> per dwelling unit
Manufactured home park	\$ <u>34.00</u> per pad space
Commercial	\$ <u>0.20</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>0.19</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>1,419.00</u> per hectare of gross site area

2. The assist factor for stormwater facilities is 0 percent (0%).

**B. Development cost charges for transportation facilities.**

1. Development cost charges are payable for transportation facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>2,733.00</u> per dwelling unit
Residential (multi-family)	\$ <u>1,769.00</u> per dwelling unit
Manufactured home park	\$ <u>1,769.00</u> per pad space
Commercial	\$ <u>37.52</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>48.24</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>74,366.00</u> per hectare of gross site area

2. The assist factor for transportation facilities is 0 percent (0%).

**C. Development cost charges for providing and improving parks and recreation land.**

1. Development cost charges are payable for providing and improving parks and recreation land as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>30.00</u> per dwelling unit
Residential (multi-family)	\$ <u>18.00</u> per dwelling unit
Manufactured home park	\$ <u>18.00</u> per pad space
Commercial	\$ <u>0.00</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>0.00</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>0.00</u> per hectare of gross site area

2. The assist factor for providing and improving parks and recreation land is 0 percent (0%).

**SCHEDULE III****CALCULATION OF DEVELOPMENT COST CHARGES - DEFINED AREA 2**

**Within Defined Area 2, the following calculations apply:**

**A. Development cost charges for sewer facilities.**

1. Development cost charges are payable for sewer facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>256.00</u> per dwelling unit
Residential (multi-family)	\$ <u>152.00</u> per dwelling unit
Manufactured home park	\$ <u>152.00</u> per pad space
Commercial	\$ <u>1.23</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>1.04</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>6,094.00</u> per hectare of gross site area

2. The assist factor for sewer facilities is 0 percent (0%).

**B. Development cost charges for stormwater facilities.**

1. Development cost charges are payable for stormwater facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>63.00</u> per dwelling unit
Residential (multi-family)	\$ <u>34.00</u> per dwelling unit
Manufactured home park	\$ <u>34.00</u> per pad space
Commercial	\$ <u>0.20</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>0.19</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>1,419.00</u> per hectare of gross site area

2. The assist factor for stormwater facilities is 0 percent (0%).

**C. Development cost charges for transportation facilities.**

1. Development cost charges are payable for transportation facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>4,124.00</u> per dwelling unit
Residential (multi-family)	\$ <u>2,669.00</u> per dwelling unit
Manufactured home park	\$ <u>2,669.00</u> per pad space
Commercial	\$ <u>56.61</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>72.79</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>112,210.00</u> per hectare of gross site area

2. The assist factor for transportation facilities is 0 percent (0%).

**D. Development cost charges for providing and improving parks and recreation land.**

1. Development cost charges are payable for providing and improving parks and recreation land as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>30.00</u> per dwelling unit
Residential (multi-family)	\$ <u>18.00</u> per dwelling unit
Manufactured home park	\$ <u>18.00</u> per pad space
Commercial	\$ <u>0.00</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>0.00</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>0.00</u> per hectare of gross site area

2. The assist factor for providing and improving parks and recreation land is 0 percent (0%).

**E. Development cost charges for water facilities.**

1. Development cost charges are payable for water facilities as follows:

TYPE OF DEVELOPMENT	DEVELOPMENT COST CHARGE
Residential (single family)	\$ <u>2,716.00</u> per dwelling unit
Residential (multi-family)	\$ <u>1,610.00</u> per dwelling unit
Manufactured home park	\$ <u>1,610.00</u> per pad space
Commercial	\$ <u>9.05</u> per metre <sup>2</sup> of gross floor area
Institutional	\$ <u>11.07</u> per metre <sup>2</sup> of gross floor area
Industrial	\$ <u>6,640.00</u> per hectare of gross site area

2. The assist factor for water facilities is 73 percent (73%).

**SCHEDULE IV**

**COMPLAINT TO ADMINISTRATOR RESPECTING  
DEVELOPMENT COST CHARGES**

TO: Administrator for Tk'emlúps te Secwépemc DCC Law  
200 – 330 Chief Alex Thomas Way  
Kamloops, British Columbia  
V2H 1H1

PURSUANT to the provisions of the *Tk'emlúps te Secwépemc Development Cost Charges Law, 2013*, I hereby make a complaint respecting the imposition of development cost charges on the development on the following property:

\_\_\_\_\_  
[description of the development/property]

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\_\_ .

**TLA-O-QUI-AHT FIRST NATIONS  
ANNUAL EXPENDITURE LAW, 2014**

[Effective October 25, 2014]

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 Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the taxation year;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nation duly enacts as follows:

**1.** This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2014*.

**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 the budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nation Assessment and Taxation By-Law, 1995*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

**3.** The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation’s interim budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is set out in the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this 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 and 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 21 day of October, 2014, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

_____ Chief Francis Frank	_____ Councillor Moses Martin
signed _____ James Frank Councillor James Frank	signed _____ Terry Dorward Councillor Terry Dorward
signed _____ Anna Masso Councillor Anna Masso	signed _____ Elmer Funk Councillor Elmer Funk
_____ Councillor Remi Tom	signed _____ Karl Wagner Councillor Karl Wagner
signed _____ Joe David Councillor Joe David	_____ Councillor Joe Martin

**SCHEDULE**  
**ANNUAL BUDGET AND INTERIM BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$177,000
<b>TOTAL REVENUES</b>	<b>\$177,000</b>

**EXPENDITURES**

1. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$175,230
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beatification	
h. Other Regional Planning and Development	
2. Contingency Amounts	\$ 1,770
<b>TOTAL EXPENDITURES</b>	<b>\$177,000</b>
<b>BALANCE</b>	<b>\$0</b>

**TLA-O-QUI-AHT FIRST NATIONS  
ANNUAL RATES LAW, 2014**

[Effective October 25, 2014]

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 Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law 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 Tla-o-qui-aht First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2014*.

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 and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*;

“First Nation” means the Tla-o-qui-aht 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; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and 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 October, 2014, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

_____ Chief Francis Frank	_____ Councillor Moses Martin
<u>signed</u> _____ James Frank Councillor James Frank	<u>signed</u> _____ Terry Dorward Councillor Terry Dorward
<u>signed</u> _____ Anna Masso Councillor Anna Masso	<u>signed</u> _____ Elmer Funk Councillor Elmer Funk
_____ Councillor Remi Tom	<u>signed</u> _____ Karl Wagner Councillor Karl Wagner
<u>signed</u> _____ Joe David Councillor Joe David	_____ Councillor Joe Martin

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	5.8458
Class 2 – Utilities	25.1514
Class 4 – Major Industry	00.0000
Class 5 – Light Industry	00.0000
Class 6 – Business and Other	17.4630
Class 7 – Forest Land	00.0000
Class 8 – Recreational Property/Non-Profit Organization	16.4555
Class 9 – Farm	00.0000

**TOBACCO PLAINS INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except section 5.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2014, at the Tobacco Plains Band Office, in the Province of British Columbia.

A Quorum of Council consists of (3) Three members of Council.

signed \_\_\_\_\_ Mary Manseelah

Chief Mary Manseelah

\_\_\_\_\_

Councillor Dan Gravelle

\_\_\_\_\_

Councillor Robert Luke

signed \_\_\_\_\_ Jason Gravelle

Councillor Jason Gravelle

signed \_\_\_\_\_ Corey Letcher

Councillor Corey Letcher

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES:**

1. Local revenues for current fiscal year:	<b>\$55,070.74</b>
a. Property tax	

**TOTAL REVENUES****PART 2: EXPENDITURES**

1. General Government Expenditures		
a. Executive and Legislative Fees	\$ 1,000.00	
b. General Administration	\$ 6,100.00	
c. Other General Government	\$ 300.00	
d. Audit Fees	\$ 2,000.00	
e. Contract Fees	\$ 7,459.00	
f. Tax Administrator Wages	\$17,122.54	
g. Travel	\$ 1,500.00	
h. Tax Administrator Benefits	\$ 3,594.20	
i. Training	\$ 1,000.00	
j. Administration Fees		
k. Bank Charges	\$ 500.00	
2. Protection Services		
a. Fire Fighting	\$ 1,000.00	
3. Transportation		
a. Roads and Streets	\$ 5,000.00	
b. Snow and Ice Removal	\$ 2,000.00	
4. Environmental Health Services		
a. Garbage Waste Collection and Disposal	\$ 2,000.00	
5. Grants		
a. Homeowner Grant Equivalents:	\$ 3,905.00	
b. Other Grants		
6. Contingency Amounts	\$ 590.00	
<b>TOTAL EXPENDITURE</b>		<b>\$55,070.74</b>
<b>BALANCE</b>		<b>0.00</b>

**TOBACCO PLAINS INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective June 13, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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) where the amount of the tax levied on taxable property classified as Class 1 residential 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

(b) where the amount of the tax levied on taxable property classified as Class 2 utility in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2014 at Tobacco Plains Indian Band Offices, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Mary Mahseelah  
Chief Mary Mahseelah

\_\_\_\_\_  
Councillor Robert Luke

\_\_\_\_\_  
Councillor Dan Gravelle

signed \_\_\_\_\_ Corey Letcher  
Councillor Corey Letcher

signed \_\_\_\_\_ Jason Gravelle  
Councillor Jason Gravelle

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
1 Residential	11.80710	11.80710
2 Utilities	54.64112	54.64112
3 Supportive Housing	0.00000	0.00000
4 Major Industry	0.00000	0.00000
5 Light Industry	0.00000	0.00000
6 Business and Other	0.00000	0.00000
7 Forest Land	0.00000	0.00000
8 Recreational Property/Non-Profit Organization	0.00000	0.00000
9 Farm	19.230165	19.230165

**TSARTLIP FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

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 Tsartlip First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2014*.

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 the budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized in this Law, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2014, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

<p>_____</p> <p style="text-align: center;">Chief Don Tom</p>	<p style="text-align: right;"><u>signed</u> _____</p> <p style="text-align: right;">Joni Olsen Councillor Joni Olsen</p>
<p><u>signed</u> _____</p> <p style="text-align: center;">Paul R. Sam Councillor Paul R. Sam</p>	<p style="text-align: right;"><u>signed</u> _____</p> <p style="text-align: right;">Bernice Smith Councillor Bernice Smith</p>
<p>_____</p> <p style="text-align: center;">Councillor Verna Ellsworth</p>	<p style="text-align: right;"><u>signed</u> _____</p> <p style="text-align: right;">William Morris Councillor William Morris</p>
<p><u>signed</u> _____</p> <p style="text-align: center;">Simon Smith Councillor Simon Smith, Jr.</p>	<p>_____</p> <p style="text-align: right;">Councillor Phil Tom</p>
<p>_____</p> <p style="text-align: center;">Councillor Curtis Olsen</p>	<p style="text-align: right;"><u>signed</u> _____</p> <p style="text-align: right;">Gord Elliott Councillor Gord Elliott</p>

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	86,991.39
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	48,043.61
<b>TOTAL REVENUES</b>	<b>\$ 38,947.78</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	3500.00
b. General Administrative	5000.00
2. Protection Services	
a. Policing	1250.00
b. Firefighting	1750.00
c. Regulatory Measures	1000.00
3. Transportation	
a. Roads and Streets	750.00
b. Snow and Ice Removal	500.00
4. Recreation and Cultural Services	
a. Recreation	2500.00
b. Culture	1000.00
5. Community Development	
a. Education	750.00
c. Planning and Zoning	750.00
d. Community Planning	750.00
e. Economic Development Program	750.00
f. Heritage Protection	750.00
6. Environment Health Services	
b. Sewage Collection and Disposal	2000.00
c. Garbage Waste Collection and Disposal	2000.00

7. Fiscal Services	
b. Debt Payments - First Nations Finance Authority	0.00
e. Other Debt Charges	4000.00
f. Other Fiscal Services	1000.00
8. Other Services	
a. Health	500.00
b. Social Programs and Assistance	500.00
9. Grants:	
a. Home owner grant equivalents:	5495.78
10. Contingency Amounts	2452.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,947.78</b>
<b>BALANCE</b>	<b>0.00</b>

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:

1. District of Central Saanich Fire Service Agreement (*Paid partially from local revenues and partially from general revenues)	\$ 51,245.22*
2. District of Central Saanich General Service Agreement	\$ 6023.26

**TSARTLIP FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 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 and fifty dollars (\$150), the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2014, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

_____	signed _____	Joni Olsen
Chief Don Tom		Councillor Joni Olsen
signed _____	signed _____	Bernice Smith
Paul R. Sam		Councillor Bernice Smith
Councillor Paul Sam Sr.		
_____	signed _____	William Morris
Councillor Verna Ellsworth		Councillor William Morris
signed _____	_____	Councillor Phil Tom
Simon Smith Jr.		
Councillor Simon Smith, Jr.		
_____	signed _____	Gord Elliott
Councillor Curtis Olsen		Councillor Gord Elliott

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	6.96616
Class 2 - Utilities	37.86844
Class 6 - Business and Other	16.76820
Class 7 - Forest Land	00.00
Class 8 - Recreational Property/Non-Profit Organization	13.89975
Class 9 - Farm	9.37557

**TSAWOUT FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015 attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of those portions of the Schedule shown as 2015-2016 Interim Budget.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2014, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

signed Harvey Underwood  
Chief Harvey Underwood

signed John Wilson  
Councillor John Wilson

signed Louis Claxton  
Councillor Louis Claxton

signed Allan Claxton  
Councillor Allan Claxton

signed Toby Joseph  
Councillor Toby Joseph

\_\_\_\_\_  
Councillor Stan Sam

\_\_\_\_\_  
Councillor E. Samantha Etzel

\_\_\_\_\_  
Councillor Elizabeth Hermsen

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

	<b>2014-2015</b>	<b>2015-2016</b>
	<b><u>Annual Budget</u></b>	<b><u>Interim Budget</u></b>
<b>PART 1: REVENUES</b>		
<b>1 Local Revenues for current taxation year</b>		
a Property Tax	1,026,339	1,513,780
b Penalties and Interest	15,000	15,000
c BC HOG Benefit	75,000	75,000
d Tax Search Revenue	600	600
<b>2 Accumulated Surplus carried over from prior fiscal year</b>	83,362	
<b>3 Reserve Fund Revenues</b>		
a Capital Projects Reserve Fund		
b Contingency Reserve Fund		
<b>4 Moneys borrowed from reserve funds</b>		
<b>TOTAL REVENUES</b>	<b><u>1,200,301</u></b>	<b><u>1,604,380</u></b>
<b>PART 2: EXPENDITURES</b>		
<b>1 General Government Services</b>		
a Executive and Legislative	80,000	110,000
b General Administrative	120,000	220,000
c Board of Review	1,000	8,000
d BC Assessment	15,000	20,000
<b>2 Protection Services</b>		
a Fire Protection	50,000	60,000
b Animal Control	6,000	6,000
<b>3 Transportation</b>		
a Road repairs and groundskeeping	40,000	303,880
b Snow and Ice Removal	10,000	10,000
<b>4 Recreation and Cultural Services</b>		
a Recreation	25,000	35,000
b Culture	35,000	45,000
c Other Recreation and Culture	55,000	70,000
<b>5 Community Development</b>		
d Economic Development Program		
<b>6 Fiscal Services</b>		
b Interim Financing Payments to First Nation Finance Authority	140,000	140,000

<b>7 Other Services</b>		
a Health	45,000	45,000
b Mosquito Control	20,000	22,000
c General Services - Municipal	75,000	80,000
<b>8 Grants</b>		
a Home Owner Grants	414,000	414,000
b Other Grants		
<b>9 Contingency Amounts</b>	13,192	15,500
<b>10 Transfers into Reserve Funds</b>		
a Capital Projects Reserve Fund		
b Contingency Reserve Fund	56,109	
<b>TOTAL EXPENDITURES</b>	<u>1,200,301</u>	<u>1,604,380</u>
<b>BALANCE</b>	<u>0</u>	<u>0</u>
<b>SERVICE AGREEMENTS</b>		
1 District of Central Saanich - General Service Agreement	75,000	
2 District of Central Saanich - Fire Protection Agreement	50,000	
3 District of Central Saanich - Mosquito Control Agreement	20,000	
4 Capital Regional District - Hospital Service Agreement	45,000	

Note: This budget includes Appendix A: Reserve Fund Balance

**Appendix A**  
**Reserve Fund Balances**

**1 Contingency Reserve Fund**

Beginning Balance - April 1, 2014	100,000
Transfers Out	
i. Local Revenue Account	
Moneys Borrowed	
Transfers In	
i. Local Revenue Account	56,109
Moneys repaid	

<b>Ending Fund Balance - March 31, 2015</b>	<b>156,109</b>
---	----------------

**2 Capital Projects Reserve Fund**

Beginning Balance - April 1, 2014	407,053
Transfers Out	
i. Local Revenue Account	0
Moneys borrowed	
Transfers In	
i. Local Revenue Account	0
ii. Sewer Replacement Reserve Fund	
Moneys repaid	

<b>Ending Fund Balance - March 31, 2015</b>	<b>407,053</b>
---	----------------

**TSAWOUT FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 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 over sixty-five (65) years of age,

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

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 and fifty dollars (\$150), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. If the First Nation is at any time required, as a borrowing member and in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2014, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five ( 5 ) members of Council.

signed Harvey Merle Underwood  
Chief Harvey Merle Underwood

\_\_\_\_\_  
Councillor Allan Claxton

signed Louis Claxton  
Councillor Louis Claxton

signed John Wilson  
Councillor John Wilson

signed Toby Joseph  
Councillor Toby Joseph

signed E. Samantha Etzel  
Councillor E. Samantha Etzel

signed Elizabeth Hermsen  
Councillor Elizabeth Hermsen

signed Stanley Sam  
Councillor Stanley Sam

signed Joel Pelkey  
Councillor Joel Pelkey

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	7.290
Class 2 - Utilities	36.5000
Class 6 - Business and Other	18.3300
Class 8 - Recreational Property/Non-Profit Organization	18.1517

**TS'KW'AYLAXW FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective October 25, 2014]

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 the *Pavilion Indian Band Taxation By-law* (1994) and the *Pavilion Indian Band Assessment By-law* (1994) further to section 83 of the *Indian Act*, which by-laws are deemed, by operation of the section 145 of the Act, to have been made as property taxation laws further to paragraph 5(1)(a) of the Act; and;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the 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, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Pavilion Indian Band Assessment By-law*, as amended;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Local revenues” means money raised by the First Nation under a property taxation law;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Pavilion Indian Band Taxation By-law*, as amended.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**8.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**9.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**10.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**11.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**12.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of October, 2014, at Ts’kw’aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Francis Alec  
 Chief Francis Alec

\_\_\_\_\_ Councillor Matilda Brown

\_\_\_\_\_ Councillor Gabriel Harry

signed \_\_\_\_\_ Judith Higginbottom  
 Councillor Judith Higginbottom

signed \_\_\_\_\_ Brenda McDonald  
 Councillor Brenda McDonald

signed \_\_\_\_\_ Dolores McDonald  
 Councillor Dolores McDonald

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$55,960
<b>TOTAL REVENUES</b>	<b>\$55,960</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$
a. Executive and Legislative	
b. General Administrative	33,060
c. Other General Government – Legal Fees & Tax Appeals	8,500
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	2,500
b. Snow and Ice Removal	2,500
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	5,000
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	4,400
<b>TOTAL EXPENDITURES</b>	<b>\$55,960</b>
<b>BALANCE</b>	<b>\$0</b>

**TS'KW'AYLAXW FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective October 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made the *Pavilion Indian Band Taxation By-law* (1994) and the *Pavilion Indian Band Assessment By-law* (1994) further to section 83 of the *Indian Act*, which by-laws are deemed, by operation of the section 145 of the Act, to have been made as property taxation laws further to paragraph 5(1)(a) of the Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law 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 Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Rates Law, 2014*.

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 *Pavilion Indian Band Assessment By-law*, as amended;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Pavilion Indian Band Taxation By-law*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of October, 2014, at Ts'kw'aylaxw , in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Francis Aleck

Chief Francis Aleck

\_\_\_\_\_

Councillor Matilda Brown

\_\_\_\_\_

Councillor Gabriel Harry

signed \_\_\_\_\_ Judith Higginbottom

Councillor Judith Higginbottom

signed \_\_\_\_\_ Brenda McDonald

Councillor Brenda McDonald

signed \_\_\_\_\_ Dolores McDonald

Councillor Dolores McDonald

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	10.5648
Class 2 - Utilities	33.0500
Class 4 - Major Industry	30.0258
Class 5 - Light Industry	25.6270
Class 6 - Business and Other	22.1717
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.5924
Class 9 - Farm	12.3415

**TSLEIL-WAUTUTH NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The TWN Capital Reserve fund has a zero balance and is no longer required by the First Nation, and is hereby closed.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2014, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Maureen Thomas  
Chief Maureen Thomas

signed \_\_\_\_\_ Deanna B. George  
Councillor Deanna B. George

signed \_\_\_\_\_ Travis George  
Councillor Travis George

signed \_\_\_\_\_ Liana Martin  
Councillor Liana Martin

signed \_\_\_\_\_ Jennifer Thomas  
Councillor Jennifer Thomas

signed \_\_\_\_\_ Charlene Aleck  
Councillor Charlene Aleck

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 1,721,403
b. Other Revenue (Utilities)	\$ 978,867

**TOTAL REVENUES** **\$ 2,700,270**

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 50,000
b. General Administrative	\$ 100,000
c. Other General Government	\$ 100,000
2. Protection Services	
3. Transportation	
a. Roads and Streets	\$ 10,000
4. Recreation and Cultural Services	
a. Recreation	\$ 10,000
b. Culture	\$ 10,000
c. Heritage Protection	\$ 10,000
d. Other Recreation and Culture	
5. Community Development	
a. Education	\$ 10,000
b. Public Works	\$ 182,000
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
a. BCAA	\$ 28,000
b. Assessment Appeals	\$ 10,000
c. District of North Vancouver MTSA	\$ 1,731,915
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	\$ 428,355
11. Contingency Amounts	\$ 20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,700,270</b>
<b>BALANCE</b>	<b>\$ 0</b>

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 North Vancouver | \$ 1,731,975 |
| - Police                       |              |
| - Fire                         |              |
| - Library                      |              |
| - Parks and Receptions         |              |

**TSLEIL-WAUTUTH NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

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 Tsleil-Waututh Nation has enacted *Tsleil-Waututh Nation Property Assessment Law, 2010* and *Tsleil-Waututh Nation Property Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2014*.

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, 2010*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2014 at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Maureen Thomas  
Chief Maureen Thomas

signed Deanna B. George  
Councillor Deanna B. George

signed Travis George  
Councillor Travis George

signed Liana Martin  
Councillor Liana Martin

signed Jennifer Thomas  
Councillor Jennifer Thomas

signed Charlene Aleck  
Councillor Charlene Aleck

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER Thousand dollars (\$1,000.00)
Class 1 - Residential	4.38484
Class 2 - Utilities	57.05818
Class 4 - Major Industry	38.15681
Class 5 - Light Industry	19.19728
Class 6 - Business and Other	16.24855
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.58557
Class 9 - Farm	N/A

**T'SOU-KE FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Expenditure Law, 2014*.

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 setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**8.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**9.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**10.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**11.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**12.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of September, 2014, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Gordon Planes  
Chief Gordon Planes

signed \_\_\_\_\_ Allan G. Planes  
Councillor Allan G. Planes

signed \_\_\_\_\_ Rose Dumont  
Councillor Rose Dumont

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 8,391.44
<b>TOTAL REVENUES</b>	<b>\$ 8,391.44</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$
b. General Administrative	\$ 839.14
c. BC Assessment Contract	\$ 280.00
d. Other General Government	
2. Protection Services	
a. Fire Protection	\$ 1,050.00
3. Transportation	
a. Roads and Streets	\$ 1,242.34
4. Environmental Health Services	
a. Water Purification and Supply	\$ 3,679.34
b. Garbage Waste Collection and Disposal	\$ 1,037.40
Contingency Amounts	\$ 263.22
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,391.44</b>
<b>BALANCE</b>	<b>\$ 0</b>

Note: The First Nation has a service agreement with BC Assessment in the amount of \$40.00 (forty dollars) per assessed folio.

**T'SOU-KE FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Rates Law, 2014*.

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'Sou-ke First Nation Property Assessment Law, 2011*;

“First Nation” means the T'Sou-ke 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 *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of September, 2014, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ Gordon Planes  
Chief Gordon Planes

signed \_\_\_\_\_ Allan G. Planes  
Councillor Allan G. Planes

signed \_\_\_\_\_ Rose Dumont  
Councillor Rose Dumont

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	7.00044
Class 2 - Utilities	46.25678
Class 5 - Light Industry	24.01162
Class 6 - Business and Other	18.68146
Class 7 - Forest Land	25.60128
Class 8 - Recreational Property/Non-Profit Organization	8.37794
Class 9 - Farm	11.87794

**TZEACHTEN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Tzeachten First Nation Property Assessment 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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Glenda Campbell  
Chief Glenda Campbell

signed Leslie Joe  
Councillor Leslie Joe

signed Catherine R. Hall  
Councillor Catherine R. Hall

signed Melvin Williams Jr.  
Councillor Melvin Williams Jr.

signed Lawrence Roberts  
Councillor Lawrence Roberts

**SCHEDULE I**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 2,306,151.50
b. Property Transfer Taxes	\$ 66,000.00
2. Accumulated Surplus	\$ 56,570.00
<b>TOTAL REVENUES</b>	<b>\$ 2,428,721.50</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 9,700.00
b. General Administrative	\$ 69,000.00
c. Other General Government	\$ 200,000.00
d. Taxation Database & Systems	\$ 5,200.00
2. Protection Services	
a. Other Protective Services	\$ 11,000.00
3. Recreation and Cultural Services	
4. Community Development	
a. Economic Development Program	\$ 352,724.21
b. Land Rehabilitation and Beautification	\$ 66,000.00
5. Other Services	
a. Assessment Services (BCAA)	\$ 18,455.55
b. Municipal Tax Service Agreement	\$ 1,035,831.74
6. Grants:	
a. Home owner grant equivalents:	\$ 637,800.00
7. Contingency Amounts	\$ 23,010.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,428,721.50</b>
<b>BALANCE</b>	<b>\$ 0</b>

a. Municipal Tax Service Agreement with the city of Chilliwack for the provision of water, sewer, and other municipal services.	\$ 1,035,831.74
---	-----------------

**TZEACHTEN FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective May 30, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2014*.

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*;

“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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**8.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**9.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**10.** The Schedule attached to this Law forms part of and is an integral part of this Law.

**11.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2014, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed \_\_\_\_\_ Glenda Campbell  
Chief Glenda Campbell

signed \_\_\_\_\_ Leslie Joe  
Councillor Leslie Joe

signed \_\_\_\_\_ Catherine R. Hall  
Councillor Catherine R. Hall

signed \_\_\_\_\_ Melvin Williams Jr.  
Councillor Melvin Williams Jr.

signed \_\_\_\_\_ Lawrence Roberts  
Councillor Lawrence Roberts

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.95141	8.15487
Class 2 - Utilities	55.29213	56.92230
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	17.28059	17.68384
Class 6 - Business and Other	17.06676	17.47534
Class 7 - Forest Land	24.54918	25.39466
Class 8 - Recreational Property/Non-Profit Organization	8.13735	8.31351
Class 9 - Farm	29.25634	30.15213

**UPPER NICOLA INDIAN BAND  
FINANCIAL ADMINISTRATION LAW**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation.....	[s. 1]
PART II - Interpretation and Application.....	[ss. 2–7]
PART III - Administration.....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management.....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects.....	[ss. 84–92]
PART VI - Miscellaneous.....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation.....	[ss. 1–2]
PART II - Councillors and Committee Members.....	[ss. 3–10]
PART III - Officers and Employees.....	[ss. 11–17]
PART IV - Contractors.....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of the Upper Nicola Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of Upper Nicola Indian Band acknowledges their ancestral syilx law is important to be honored and incorporated in all aspects of the community;

D. The Council of Upper Nicola Indian Band does not raise local revenues and has not enacted a local revenue law; and

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2014

E. The sections in this financial administration law that reference local revenues or a local account will not be operative or will not be in effect unless the Council of Upper Nicola Indian Band enacts a local revenue law.

NOW THEREFORE the Council of the Upper Nicola Indian Band enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Upper Nicola Indian Band Financial Administration Law, 2014*

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Upper Nicola Indian Band;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the Financing Secured by Other Revenues Regulations made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (e) any agency of the First Nation,
  - (f) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
  - (g) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (h) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) 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.

(5) 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.

(3) 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.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two

events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III ADMINISTRATION *Division 1 - Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### ***Division 2 - Finance and Audit Committee***

#### **Interpretation**

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all first nation members;

(iv) payments or benefits paid under a program or service universally accessible to first nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of

whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the first nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the first nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
- (b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,
- (a) Council must send to the chair notices and agendas of all council meetings;
  - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
  - (c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
  - (i) strategic plans, projections and priorities,
  - (ii) operational plans, projections and priorities,
  - (iii) business plans, projections and priorities, and
  - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget

and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

#### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

#### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### ***Division 3 - Officers and Employees***

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day

management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the

responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

**Conduct of Officers, Employees, Contractors, etc.**

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

**PART IV****FINANCIAL MANAGEMENT*****Division 1 - Financial Plans and Annual Budgets*****Fiscal Year**

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

**Multi-year Financial Plan**

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.(1)** On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

**29.(1)** The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

#### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

#### **Policy for First Nation Information or Involvement**

**31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

**34.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

**38.(1)** An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

#### **Payments after Fiscal Year-end**

**39.(1)** Money appropriated in a budget for a fiscal year must not be expended after the end of the

fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

### **Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

**41.** Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

- 48.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

***Division 5 - Borrowing*****Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

**Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets and liabilities, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

**Borrowing for Authorized Expenditures**

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

**Borrowing Member Requirements**

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

**Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

**Borrowing for Repayment of Debts**

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

**Use of Borrowed Money**

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a

councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

### ***Division 6 - Risk Management***

#### **Limitation on Business Activity**

**60.(1)** Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

#### **Guarantees and Indemnities**

**61.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions

respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

#### **Authority to Invest**

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Approved Investments**

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Risk Assessment and Management**

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

#### **Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer

or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### ***Division 7 - Financial Reporting***

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

#### **Annual Financial Statements**

**71.(1)** At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

#### **Audit Requirements**

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

#### **Appointment of Auditor**

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
  - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

#### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

#### **Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
  - (i) the Chief of the First Nation or the Council chair,

- (ii) the chair of the Finance and Audit Committee, and
- (iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

**Operations Manual**

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

**Record Keeping and Maintenance**

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

**Account Records**

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

**Confidentiality of Information**

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

**Information Technology**

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

**PART V****CAPITAL PROJECTS****Definitions**

84. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

#### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

#### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

#### **Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.**(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,

- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

#### **Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

#### **Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI**  
**MISCELLANEOUS**

**Compliance with Board Standards**

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

**Land Management Obligations**

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**Oil and Gas Obligations**

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

**Reports of Breaches and Financial Irregularities, etc.**

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,
- (e) the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

**Inquiry into Report**

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit

Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.(1)** All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.(1)** A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.(1)** In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

**Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of March, 2014, at Upper Nicola, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of Upper Nicola Indian Band (5) members of Council was present throughout.

signed \_\_\_\_\_ Dan Manuel  
Chief Dan Manuel

signed \_\_\_\_\_ Brian Holmes  
Councillor Brian Holmes

signed \_\_\_\_\_ Cindy Tom-Lindley  
Councillor Cindy Tom-Lindley

signed \_\_\_\_\_ Dennis MacDonald  
Councillor Dennis MacDonald

signed \_\_\_\_\_ George Saddleman  
Councillor George Saddleman

\_\_\_\_\_  
Councillor Wallace Michel

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART I  
INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II  
COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

**General Obligations**

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

**Disclosure of Interests**

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the Indian Act; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

**Gifts and Benefits**

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

#### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

#### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

#### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

- 20.(1) A contractor must act at all times with integrity and honesty
- (a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.(1)** A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**WE WAI KAI NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the We Wai Kai Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of Parts 1 and 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2014, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Ralph Dick  
Chief Ralph Dick

signed \_\_\_\_\_ Cindy Inrig  
Councillor Cindy Inrig

signed \_\_\_\_\_ Brian Assu  
Councillor Brian Assu

signed \_\_\_\_\_ Ted Lewis  
Councillor Ted Lewis

signed \_\_\_\_\_ Ted Assu  
Councillor Ted Assu

\_\_\_\_\_  
Councillor Jody Wilson Raybould

\_\_\_\_\_  
Councillor Dan Billy

\_\_\_\_\_  
Councillor Keith Wilson

signed \_\_\_\_\_ Kim Duncan  
Councillor Kim Duncan

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$59,873.93
<b>TOTAL REVENUES</b>	<b>\$59,873.93</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$21,986.93
c. BC Assessment	\$1,200.00
2. Protection Services	
a. Policing	
b. Firefighting	\$8,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$6,200.00
b. Snow and Ice Removal	\$1,500.00
c. Parking	
d. Public Transit	\$15,000.00
e. Other Transportation	
4. Contingency Amounts	\$5,987.00
<b>TOTAL EXPENDITURES</b>	<b>\$59,873.93</b>
<b>BALANCE</b>	<b>\$0</b>

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. BC Assessment	\$1,200.00
b. City of Campbell River	\$8,000.00

Note: This Budget includes the one attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

1. Beginning balance as of January 1, 2014:	\$0
Transfers out	
Moneys borrowed	\$0
Transfers in	
Moneys repaid	\$0
Ending balance as of December 31, 2013:	\$0
2. Beginning balance as of January 1, 2014:	\$0
Transfers out	
Moneys borrowed	\$0
Transfers in	
Moneys repaid	\$0
Ending balance as of December 31, 2014:	\$0

**WE WAI KAI NATION  
ANNUAL RATES LAW, 2014**

[Effective June 6, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2014, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Ralph Dick  
Chief Ralph Dick

\_\_\_\_\_  
Councillor Jody Wilson-Raybould

signed \_\_\_\_\_ Brian Assu  
Councillor Brian Assu

signed \_\_\_\_\_ Kim Duncan  
Councillor Kim Duncan

signed \_\_\_\_\_ Ted Assu  
Councillor Ted Assu

signed \_\_\_\_\_ Cindy Inrig  
Councillor Cindy Inrig

signed \_\_\_\_\_ Ted Lewis  
Councillor Ted Lewis

\_\_\_\_\_  
Councillor Keith Wilson

\_\_\_\_\_  
Councillor Daniel Billy

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
<u>British Columbia</u>	
Class 1 - Residential	10.21679
Class 2 - Utilities	40.16028
Class 4 - Major Industry	46.12973
Class 5 - Light Industry	23.25048
Class 6 - Business and Other	22.38384
Class 7 - Managed Forest Land	12.80994
Class 8 - Recreational Property/Non-Profit Organization	12.16174
Class 9 - Farm	14.40723

**WHISPERING PINES/CLINTON INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of July, 2014, at Whispering Pines/Clinton IR4, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

signed Michael LeBourdais  
Chief Michael LeBourdais

signed Edward LeBourdais  
Councillor Edward LeBourdais

---

Councillor Jack Bones

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$78,414.48
<b>TOTAL REVENUES</b>	<b>\$78,414.48</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	10,000.00
c. Other General Government	8,000.00
2. Recreation and Cultural Services	
a. Recreation	5,000.00
b. Culture	9,614.48
c. Heritage Protection	
d. Other Recreation and Culture	10,000.00
3. Community Development	
a. Education	10,000.00
b. Planning and Zoning	
c. Community Planning	5,000.00
d. Economic Development Program	5,000.00
e. Tourism	
f. Trade and Industry	5,000.00
g. Land Rehabilitation and Beautification	5,000.00
h. Other Regional Planning and Development	5,000.00
4. Contingency Amounts	800.00
<b>TOTAL EXPENDITURES</b>	<b>\$78,414.48</b>
<b>BALANCE</b>	<b>\$0</b>

**WHISPERING PINES/CLINTON INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective July 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*;

“First Nation” means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 - Residential	5.4723
Class 2 - Utilities	27.4474
Class 4 - Major Industry	2.5462
Class 5 - Light Industry	21.5057
Class 6 - Business and Other	15.0091
Class 7 - Forest Land	10.5750
Class 8 - Recreational Property/Non-Profit Organization	6.8197
Class 9 - Farm	9.8997

**WILLIAMS LAKE INDIAN BAND  
ANNUAL EXPENDITURE LAW 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as *the Williams Lake Indian Band Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Williams Lake Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**8.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**9.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**10.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**11.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**12.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2014, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Ann C. Louie  
Chief Ann C. Louie

signed \_\_\_\_\_ Heather McKenzie  
Councillor Heather McKenzie

signed \_\_\_\_\_ Joanne Moiese  
Councillor Joanne Moiese

signed \_\_\_\_\_ Rick Gilbert  
Councillor Rick Gilbert

signed \_\_\_\_\_ William Sellars Jr.  
Councillor William Sellars Jr.

\_\_\_\_\_  
Councillor Richard Sellers Sr.

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 20,681
<b>TOTAL REVENUES</b>	<b>\$ 20,681</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 10,000
c. Other General Government (BCAA)	\$ 600
2. Recreation and Cultural Services	
a. Recreation	\$ 9,667
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
3. Contingency Amounts	\$ 414
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,681</b>
<b>BALANCE</b>	<b>\$ 0</b>

**WILLIAMS LAKE INDIAN BAND  
ANNUAL RATES LAW, 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Rates Law, 2014*.

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 and Taxation By-law, By-law No. 2003-001*;

“First Nation” means the Williams 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 2 – Utilities	26.3900
Class 5 – Light Industry	24.7250
Class 6 – Business and Other	23.6500

**WILLIAMS LAKE  
FINANCIAL ADMINISTRATION LAW**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation.....	[s. 1]
PART II - Interpretation and Application.....	[ss. 2–7]
PART III - Administration.....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management.....	[ss. 24–77]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects.....	[ss. 84–92]
PART VI - Miscellaneous.....	[ss. 93–103]
SCHEDULE - Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation.....	[ss. 1–2]
PART II - Councillors and Committee Members.....	[ss. 3–10]
PART III - Officers and Employees.....	[ss. 11–17]
PART IV - Contractors.....	[ss. 18–23]

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 Williams Lake considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Williams Lake enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 18, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Williams Lake Financial Administration Law, 2013*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Williams Lake;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

**Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope and Application**

7. This Law applies to the financial administration of the First Nation.

**PART III****ADMINISTRATION*****Division 1 - Council*****Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

**Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

**Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

***Division 3 - Officers and Employees*****Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

**Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

#### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
- (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
- (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

#### *Division 4 - Conduct Expectations*

##### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

##### **Conduct of Officers, Employees, Contractors, etc.**

**23.(1)** This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### PART IV

### FINANCIAL MANAGEMENT

#### *Division 1 - Financial Plans and Annual Budgets*

##### **Fiscal Year**

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

##### **Content of Annual Budget**

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), “natural resources” means any material on or under the First Nation’s lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation’s local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation’s local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation’s local revenue account.

### **Additional Requirements for Budget Deficits**

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Local Revenue Account Budget Requirements**

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for First Nation Information or Involvement**

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation’s local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### *Division 2 - Financial Institution Accounts*

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### *Division 3 - Expenditures*

#### **Prohibited Expenditures**

**34.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

**Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

**No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

**Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

**38.(1)** An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.(1)** Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.(1)** No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

### ***Division 4 - General Matters***

#### **Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

#### **Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

#### **Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

### **Interest**

**45.(1)** All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

### **Refunds**

**46.(1)** Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

### **Write Off of Debts**

**47.** All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

### **Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

## ***Division 5 - Borrowing***

### **Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Borrowing for Ordinary Operations**

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

### **Financial Agreements**

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

### **Borrowing for Authorized Expenditures**

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

### **Borrowing Member Requirements**

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

**Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

**Borrowing for Repayment of Debts**

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

**Use of Borrowed Money**

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

**Operational Controls**

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

- (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
- (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**61.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.(1)** Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.(1)** Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;

- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

**64.(1)** The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

**65.(1)** If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Risk Assessment and Management**

**66.(1)** Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

#### **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### ***Division 7 - Financial Reporting***

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

### **Annual Financial Statements**

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
  - (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
  - (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
  - (b) a report setting out the information required in section 10;
  - (c) a report setting out all debts or obligations forgiven by the First Nation;
  - (d) a report setting out the information required in paragraph 64(3)(c);
  - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
  - (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

72.(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**74.**(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

#### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

#### **Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

#### **Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

#### ***Division 8 - Information and Information Technology***

##### **Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

##### **Operations Manual**

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

##### **Record Keeping and Maintenance**

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

### **Account Records**

**81.(1)** The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

### **Confidentiality of Information**

**82.(1)** No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

**Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

**Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
  - (b) its condition and state of repair;
  - (c) its suitability for its present use;
  - (d) its estimated remaining life;
  - (e) its estimated replacement cost;
  - (f) estimated dates and costs of its required future rehabilitation;
  - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
  - (h) maintenance records for all periods up to the date of inspection; and
  - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
  - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
  - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
    - (i) each proposed rehabilitation project and its schedule,
    - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
    - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
  - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
    - (i) each proposed replacement project and its schedule,
    - (ii) the description of each asset to be replaced,
    - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
    - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

**Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****MISCELLANEOUS****Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

### **Land Management Obligations**

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

100.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

**Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.** (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of July, 2014, at Williams Lake, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

signed \_\_\_\_\_ Ann Louie  
Chief Ann Louie

signed \_\_\_\_\_ Heather McKenzie  
Councillor Heather McKenzie

\_\_\_\_\_  
Councillor Joanne Moiese

signed \_\_\_\_\_ Rick Gilbert  
Councillor Rick Gilbert

signed \_\_\_\_\_ William Sellars Jr.  
Councillor William Sellars Jr.

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

**Outside Employment and Business Interests**

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

**Confidential Information**

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

**First Nation Property and Services**

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

**PART IV  
CONTRACTORS****Application**

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

**Contractor Acting as Officer or Employee**

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

**General Obligations**

20.(1) A contractor must act at all times with integrity and honesty

- (a) in its dealings with the First Nation; and
- (a) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.(1)** A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

## Manitoba

**BUFFALO POINT FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective April 29, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *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, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of April, 2014, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ John Thunder  
Chief John Thunder

signed \_\_\_\_\_ Herman Green  
Councillor Herman Green

signed \_\_\_\_\_  
Councillor Drew Thunder

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$432,116.14
<b>TOTAL REVENUES</b>	<b>\$432,116.14</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 20,000.00
b. General Administrative	\$ 80,000.00
c. Other General Government	\$ 33,833.14
2. Protection Services	
a. Firefighting	\$ 25,000.00
b. Other Protective Services	\$ 5,000.00
3. Transportation	
a. Roads and Streets	\$122,000.00
b. Snow and Ice Removal	\$ 20,000.00
c. Other Transportation	\$ 10,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	\$ 30,000.00
5. Community Development	
a. Tourism	\$ 5,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 40,000.00
7. Other Services	
a. Education	\$ 2,000.00
8. Contingency Amounts	\$ 39,283.00
<b>TOTAL EXPENDITURES</b>	<b>\$432,116.14</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

**BUFFALO POINT FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective April 29, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law, 2014*.

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” means property in a reserve that is subject to taxation under a property 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 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of April, 2014, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

signed \_\_\_\_\_ John Thunder  
Chief John Thunder

signed \_\_\_\_\_ Herman Green  
Councillor Herman Green

signed \_\_\_\_\_  
Councillor Drew Thunder

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000
Residential 1	18.70
Residential 2	18.70
Residential 3: Condominiums and Co-operatives	18.70
Farm Property	18.70
Pipeline Property	18.70
Railway Property	18.70
Institutional Property	18.70
Designated Recreational Property	18.70
Other Property	18.70

**EBB AND FLOW**  
**FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. The council of Ebb and Flow enacted the *Ebb and Flow Financial Administration Law* on April 2, 2013;

B. The council of Ebb and Flow now desires to repeal the *Ebb and Flow Financial Administration Law* dated April 2, 2013;

C. 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

D. The Council of Ebb and Flow considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Ebb and Flow enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Ebb and Flow Financial Administration Law, 2014*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Ebb and Flow;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.**(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

**4.**(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### *Division 1 - Council*

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
  - (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
  - (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
  - (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.
- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) an individual who is an employee of the First Nation;

- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

#### **Conduct of Officers, Employees, Contractors, etc.**

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;

- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### **PART IV**

### **FINANCIAL MANAGEMENT**

#### *Division 1 - Financial Plans and Annual Budgets*

##### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

**Content of Annual Budget**

**26.**(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

**Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

**Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

**Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

#### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

#### **Policy for First Nation Information or Involvement**

**31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

**34.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

**38.(1)** An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

**41.** Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

**42.**(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

**44.**(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

**45.**(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

**46.**(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

**47.** All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

- 48.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

***Division 5 - Borrowing*****Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

**Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

**Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

**Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

**Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

**Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

**Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

**Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

**Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

**Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 - Financial Reporting*****GAAP**

68. All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

#### **Audit Requirements**

**72.**(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

#### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

**Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

**Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

#### **Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

### Reports on Capital Projects

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### Life-cycle Management Program

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

#### **Land Management Obligations**

**94.(1)** If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.(1)** This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of September, 2014, at the city of Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed \_\_\_\_\_ Nelson Houle  
Chief Nelson Houle

signed \_\_\_\_\_ Clifford Baptiste  
Councillor Clifford Baptiste

signed \_\_\_\_\_ Ralph Beaulieu  
Councillor Ralph Beaulieu

signed \_\_\_\_\_ Wayne Desjarlais  
Councillor Wayne Desjarlais

signed \_\_\_\_\_ Raymond Mousseau  
Councillor Raymond Mousseau

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV**

### **CONTRACTORS**

#### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

#### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

#### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**ROLLING RIVER FIRST NATION  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Rolling River First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Rolling River First Nation enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Rolling River First Nation Financial Administration Law 2014*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Rolling River First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.**(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

**4.**(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III ADMINISTRATION *Division 1 - Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
  - (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
  - (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
  - (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.
- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) an individual who is an employee of the First Nation;

- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

#### **Conduct of Officers, Employees, Contractors, etc.**

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;

- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### **PART IV**

#### **FINANCIAL MANAGEMENT**

##### *Division 1 - Financial Plans and Annual Budgets*

#### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

#### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.**(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

#### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

#### **Policy for First Nation Information or Involvement**

**31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 - Expenditures***

#### **Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.**(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

**41.** Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

**42.**(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

**44.**(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

**45.**(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

**46.**(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

**47.** All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

- 48.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
  - (b) if done under the authority of a policy or direction of the Council.

**Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

***Division 5 - Borrowing*****Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

**Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

**Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

**Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

**Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

**Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

**Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

**Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

**Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

**Insurance**

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 - Financial Reporting*****GAAP**

68. All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
  - (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
  - (b) a report setting out the information required in section 10;
  - (c) a report setting out all debts or obligations forgiven by the First Nation;
  - (d) a report setting out the information required in paragraph 64(3)(c);
  - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
  - (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

#### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

#### **Appointment of Auditor**

**73.(1)** The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

**Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

**Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

#### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

#### **Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

#### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

**Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

**92.** The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **MISCELLANEOUS**

#### **Board Standards and Authority**

**93.(1)** If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

#### **Land Management Obligations**

**94.(1)** If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of October, 2014, at Rolling River, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Morris Swan-Shannacappo  
Chief Morris Swan-Shannacappo

signed Ivan Amyotte  
Councillor Ivan Amyotte

signed Michael McKay  
Michael McKay

signed Claude Shannacappo  
Claude Shannacappo

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Nova Scotia / Nouvelle-Écosse

**MILLBROOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Millbrook Band of Indians Land Tax By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Millbrook First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and  
 (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**8.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**9.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**10.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**11.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**12.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of August 2014, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Robert Gloade  
 Chief Robert Gloade

signed \_\_\_\_\_ Alex Cope  
 Councillor Alex Cope

\_\_\_\_\_  
 Councillor Natasha Bernard

signed \_\_\_\_\_ Linda Maloney  
 Councillor Linda Maloney

signed \_\_\_\_\_ Vernon Gloade  
 Councillor Vernon Gloade

signed \_\_\_\_\_ Colin Bernard  
 Councillor Colin Bernard

signed \_\_\_\_\_ Ward Markie  
 Councillor Ward Markie

\_\_\_\_\_  
 Councillor Gordon Johnson

\_\_\_\_\_  
 Councillor Chris Nasson

\_\_\_\_\_  
 Councillor Bryan Brooks

---

Councillor Peter Gloade

---

Councillor Adrian Gloade

---

Councillor Barry Martin

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART ONE: REVENUES**

1. Property Tax Levies, Interest & Penalties	\$626,090
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 00
<b>TOTAL REVENUES</b>	<b><u>\$626,090</u></b>

**PART TWO: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 47,000
b. General Administrative	\$100,000
2. Protection Services	
a. Policing	\$ 40,000
b.. Regulatory Measures	\$ 64,644
c. Fire Services	\$ 70,645
3. Recreation and Cultural Services	
a. Recreation	\$ 15,000
b. Culture	\$ 15,000
4. Community Development	
a. Planning and Zoning	\$ 30,000
b. Economic Development Program	\$ 70,000
5. Fiscal Services	
a. Development Cost Recoveries	\$ 40,000
6. Other Services	
a. Municipal services	\$127,540
7. Contingency	<u>\$ 6,261</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$626,090</u></b>
<b>BALANCE</b>	<b><u>\$ 0</u></b>

Note: Millbrook First Nation has service agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer, and road clearing. Amounts indicated under Municipal Services is the total amount payable by the First Nation under the agreements during the budget period.

**MILLBROOK FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective September 17, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Millbrook Band of Indians Land Tax By-law, 1996*;

“First Nation” means the Millbrook First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Millbrook Band of Indians Land Tax By-law, 1996*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of August 2014, at Millbrook, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Robert Gloade  
Chief Robert Gloade

\_\_\_\_\_  
Councilor Natasha Bernard

signed \_\_\_\_\_ Vernon Gloade  
Councilor Vernon Gloade

signed \_\_\_\_\_ Ward Markie  
Councilor Ward Markie

\_\_\_\_\_  
Councilor Chris Nasson

\_\_\_\_\_  
Councilor Peter Gloade

\_\_\_\_\_  
Councilor Barry Martin

signed \_\_\_\_\_ Alex Cope  
Councilor Alex Cope

signed \_\_\_\_\_ Linda Maloney  
Councilor Linda Maloney

signed \_\_\_\_\_ Colin Bernard  
Councilor Colin Bernard

\_\_\_\_\_  
Councilor Gordon Johnson

\_\_\_\_\_  
Councilor Bryan Brooks

\_\_\_\_\_  
Councilor Adrian Gloade

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential (Truro)	17.80
Residential (Truro Heights)	8.40
Residential (Cole Harbour)	10.328
Class 2 – Commercial (Truro)	44.60
Commercial (Truro Heights)	22.50
Commercial (Cole Harbour)	25.958
Class 3 – Resource Property	

Ontario

**MOHAWKS OF THE BAY OF QUINTE  
FINANCIAL ADMINISTRATION LAW, 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V – Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Mohawks of the Bay of Quinte considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Mohawks of the Bay of Quinte enacts as follows:

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on September 26, 2014.

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Mohawks of the Bay of Quinte Financial Administration Law, 2014*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Mohawks of the Bay of Quinte;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material or controlling interest,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
  - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

**3.**(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

**4.**(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

**5.** In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### *Division 1 - Council*

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
  - (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
  - (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
  - (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.
- (2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (a) in common by all members of the First Nation;
  - (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
  - (c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:
  - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
  - (ii) fixed retirement compensation;
  - (iii) payments or benefits paid in common to all First Nation members;
  - (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or
  - (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

- (a) an individual who is an employee of the First Nation;

- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
- (b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

#### **Conduct of Officers, Employees, Contractors, etc.**

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;

- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
  - (b) comply with all policies, procedures and directions of the Council; and
  - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
  - (b) the terms of every contract of a contractor of the First Nation;
  - (c) the terms of appointment of every member of a committee who is not a councillor; and
  - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
  - (b) a contractor's contract may be terminated;
  - (c) the appointment of a member of a committee may be revoked; or
  - (d) the appointment of an agent may be revoked.

#### **PART IV**

### **FINANCIAL MANAGEMENT**

#### ***Division 1 - Financial Plans and Annual Budgets***

##### **Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

**Content of Annual Budget**

**26.**(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

**Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

**Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

**Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

#### **Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

#### **Policy for First Nation Information or Involvement**

**31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### ***Division 2 - Financial Institution Accounts***

#### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### *Division 3 - Expenditures*

#### **Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.**(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

#### **Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

**41.** Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

**42.**(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

**44.**(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

**45.**(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

**46.**(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

**47.** All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

**49.**(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

### ***Division 5 - Borrowing***

#### **Limitations on Borrowing**

**50.**(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Borrowing for Ordinary Operations**

**51.**(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

#### **Financial Agreements**

**52.**(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

#### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be

borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

#### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

#### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

#### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

#### **Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

#### **Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

## **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

### ***Division 6 - Risk Management***

#### **Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

#### **Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;

- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;

- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

### **Insurance**

**67.**(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### ***Division 7 - Financial Reporting***

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

#### **Annual Financial Statements**

**71.(1)** At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

#### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

#### **Appointment of Auditor**

**73.(1)** The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,
- (b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

**Access to Annual Financial Statements**

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

**Annual Report**

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

***Division 8 - Information and Information Technology*****Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

**Operations Manual**

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

**Record Keeping and Maintenance**

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

**Account Records**

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

**Confidentiality of Information**

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

**Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

**PART V  
CAPITAL PROJECTS****Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

**Council General Duties**

**85.** The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

**Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

- (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.**(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

92. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****MISCELLANEOUS****Board Standards and Authority**

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the Financing Secured by Other Revenues Regulations, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

**Land Management Obligations**

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

**Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

**Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

**Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of September, 2014, at Tyendinaga Mohawk Territory, 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.

signed \_\_\_\_\_ Don Maracle  
Chief, R. Don Maracle

signed \_\_\_\_\_ Barry Brant  
Councillor, Barry Brant

signed \_\_\_\_\_ Douglas Maracle  
Councillor, Douglas Maracle

signed \_\_\_\_\_ Sandra Lewis Den-Otter  
Councillor, Sandra Lewis Den-Otter

signed \_\_\_\_\_ Carl Maracle  
Councillor, Carl Maracle

**SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST****PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

**PART II****COUNCILLORS AND COMMITTEE MEMBERS****Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one thousand dollars (\$1,000.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

- (a) in its dealings with the First Nation; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Saskatchewan

**MUSKEG LAKE CREE NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective October 25, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is comprised of

- (a) all of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**8.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**9.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**10.(1)** The 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.

**11.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of September, 2014, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Cliff Tawpisin  
Chief Cliff Tawpisin

signed \_\_\_\_\_ Kelly Wolfe  
Councillor Kelly Wolfe

signed \_\_\_\_\_ Harry Lafond  
Councillor Harry Lafond

signed \_\_\_\_\_ Josephine Longneck  
Councillor Josephine Longneck

signed \_\_\_\_\_ Albert Dean Lafond  
Councillor Albert Dean Lafond

\_\_\_\_\_  
Councillor Orin Greyeyes

signed \_\_\_\_\_ Les Arcand  
Councillor Les Arcand

**SCHEDULE**  
ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$409,390
<b>TOTAL REVENUES</b>	<b>\$409,390</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$15,000
c. Other General Government	
- Tax Exempt (Aspen Development)	\$20,000
- Uncollectable Accounts	\$25,000
2. Community Development	
a. Education	\$110,094
3. Other Services	
a. Sewer and Water	\$218,827
4. Contingency Amounts	\$20,469
<b>TOTAL EXPENDITURES</b>	<b>\$409,390</b>
<b>BALANCE</b>	<b>\$0</b>

Note: Muskeg Lake Cree Nation has a service agreement with the City of Saskatoon for the provision of water and sewer services. An amount of \$218,827 is payable by the Muskeg Lake Cree Nation under the agreement for the budget period.

**MUSKEG LAKE CREE NATION  
ANNUAL RATES LAW, 2014**

[Effective October 25, 2014]

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2014*.

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 *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of September, 2014, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Cliff Tawpisin  
Chief Cliff Tawpisin

signed \_\_\_\_\_ Kelly Wolfe  
Councillor Kelly Wolfe

signed \_\_\_\_\_ Harry Lafond  
Councillor Harry Lafond

signed \_\_\_\_\_ Josephine Longneck  
Councillor Josephine Longneck

signed \_\_\_\_\_ Albert Dean Lafond  
Councillor Albert Dean Lafond

\_\_\_\_\_  
Councillor Orin Greyeyes

signed \_\_\_\_\_ Les Arcand  
Councillor Les Arcand

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER 1000
Commercial and Industrial	17.6177

**WHITE BEAR FIRST NATIONS  
EXPENDITURE LAW 2013**

[Effective December 13, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2013*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. 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.

6. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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 10th day of December 2013, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

signed Brian Standinggreedy  
Chief Brian Standinggreedy

signed Annette Lonechild #1064  
Councilor Annette Lonechild

signed Ken Lonechild  
Councilor Ken Lonechild

signed Serain Sunkawaste  
Councilor Serain Sunkawaste

signed Thomas Maxie  
Councilor Thomas Maxie

signed Tanya Littlechief  
Councilor Tanya Littlechief

signed Clarence Nokahoot  
Councilor Clarence Nokahoot

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 353,344.72
<b>TOTAL REVENUES</b>	<b>\$ 353,344.72</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	\$ 349,811.72
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Taxes Collected for Other Governments	
10. Contingency Amounts	\$ 3,533.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 353,344.72</b>
<b>BALANCE</b>	<b>\$ 0</b>

**WHITE BEAR FIRST NATIONS  
ANNUAL EXPENDITURE LAW 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law 1997*;

“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;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law 1997*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenue must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July 2014, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

signed Brian Standingready  
Chief Brian Standingready

signed Ken Lonechild  
Councilor Ken Lonechild

\_\_\_\_\_  
Councilor Annette Lonechild

signed Thomas Maxie  
Councilor Thomas Maxie

signed Serain Sunkawaste  
Councilor Serain Sunkawaste

signed Clarence Nokahoot  
Councilor Clarence Nokahoot

\_\_\_\_\_  
Councilor Tanya Littlechief

**SCHEDULE****ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$350,936.04
<b>TOTAL REVENUES</b>	<b>\$350,936.04</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	\$347,426.04
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Taxes Collected for Other Governments	
10. Contingency Amounts	3,510.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 350,936.04</b>
<b>BALANCE</b>	<b>\$ 0</b>

**WHITE BEAR FIRST NATIONS  
RATES LAW 2013**

[Effective December 13, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2013*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of December, 2013, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

signed Brian Standinggreedy  
Chief Brian Standinggreedy

signed Annette Lonechild #1064  
Councilor Annette Lonechild

signed Ken Lonechild  
Councilor Ken Lonechild

signed Serain Sunkawaste  
Councilor Serain Sunkawaste

signed Thomas Maxie  
Councilor Thomas Maxie

signed Tanya Littlechief  
Councilor Tanya Littlechief

signed Clarence Nokahoot  
Councilor Clarence Nokahoot

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1 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	2.75%
Elevators	
Railway Rights-of-Way and Pipeline	2.75%

**WHITE BEAR FIRST NATIONS  
ANNUAL RATES LAW, 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2014*.

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 Property Assessment and Taxation By-law 1997*;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2014, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

signed Brian Standingready  
Chief Brian Standingready

\_\_\_\_\_  
Councilor Annette Lonechild

signed Serain Sunkawaste  
Councilor Serain Sunkawaste

\_\_\_\_\_  
Councilor Tanya Littlechief

signed Ken Lonechild  
Councilor Ken Lonechild

signed Thomas Maxie  
Councilor Thomas Maxie

signed Clarence Nokahoot  
Councilor Clarence Nokahoot

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1 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	2.73%
Elevators	
Railway Rights-of-Way and Pipeline	2.73%

**WHITECAP DAKOTA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2014 and ending March 31st, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1st, 2015 and ending March 31st, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** Expenditures of local revenues must be made only in accordance with the annual budget.

**6.** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

**7.** Any grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

**8.** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**9.** Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

**10.** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.(1)** The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

**13.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of August, 2014, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of (2) members of Council

signed \_\_\_\_\_ Darcy Bear  
Chief Darcy Bear

\_\_\_\_\_  
Councillor Dwayne Eagle

signed \_\_\_\_\_ Frank Royal  
Councillor Frank Royal

## ANNUAL BUDGET AND INTERIM BUDGET

**2014 Taxation Year****Part 1: REVENUES**

1. Local revenues for the current fiscal year:	
a. Property Tax	\$ 173,443
2. Other Revenue	
a. Grant in lieu of taxes	<u>\$1,100,000</u>
<b>Total Revenues</b>	<b><u>\$1,273,443</u></b>

**Part 2: EXPENDITURES**

1. General Government Expenditures	
General Administrative	\$ 150,000
SAMA	\$ 5,000
2. Protection Services	
Firefighting	\$ 55,000
Police	\$ 35,000
Regulatory Measures	\$ 5,000
3. Transportation	
Roads and Streets	\$ 250,000
4. Recreation and Cultural Services	
Recreation	\$ 65,000
Culture	\$ 50,000
5. Community Development	
Education	\$ 100,000
Housing	\$ 200,000
Multi-Unit Housing	\$ 30,000
6. Environmental Health Services	
Water Purification and Supply	\$ 100,000
Sewage Collection/Disposal	\$ 50,000
Garbage Waste Disposal	\$ 90,000
7. Other Services	
Health	\$ 50,000
8. Transfers into reserve funds	
Infrastructure Reserve	\$ 25,500
9. Contingency Amount	<u>\$ 12,943</u>
<b>Total Expenditures</b>	<b><u>\$1,247,443</u></b>
<b>Balance</b>	<b><u>\$ 0</u></b>

This budget includes the attached Appendix.

**Appendix A**  
**Reserve Fund Balance**

1. Infrastructure Reserve	
Beginning Balance at March 31, 2014	\$ 108,000
Transfers out	\$ -
Transfers in (2% of revenue)	\$ 25,500
Ending Balance at March 31, 2015	\$ 133,500

**WHITECAP DAKOTA FIRST NATION  
ANNUAL RATES LAW, 2014**

[Effective August 15, 2014]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2014*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 100.00 dollars (\$100), the taxable property shall be taxed at 100.00 dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

**10.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of August, 2014, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of (2) members of Council

signed \_\_\_\_\_ Darcy Bear  
Chief Darcy Bear

\_\_\_\_\_  
Councillor Dwayne Eagle

signed \_\_\_\_\_ Frank Royal  
Councillor Frank Royal

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	Rate Per \$1,000 Of Taxable Assessed Value
Residential	12.7668
Multi-Unit Residential	18.4107
Commercial And Industrial	23.1791

**YELLOW QUILL FIRST NATION  
FINANCIAL ADMINISTRATION LAW 2014**

[Effective date\*]

TABLE OF CONTENTS

PART I - Citation .....	[s. 1]
PART II - Interpretation and Application .....	[ss. 2–7]
PART III - Administration .....	[ss. 8–23]
<i>Division 1 - Council</i> .....	[ss. 8–10]
<i>Division 2 - Finance and Audit Committee</i> .....	[ss. 11–17]
<i>Division 3 - Officers and Employees</i> .....	[ss. 18–21]
<i>Division 4 - Conduct Expectations</i> .....	[ss. 22–23]
PART IV - Financial Management .....	[ss. 24–83]
<i>Division 1 - Financial Plans and Annual Budgets</i> .....	[ss. 24–31]
<i>Division 2 - Financial Institution Accounts</i> .....	[ss. 32–33]
<i>Division 3 - Expenditures</i> .....	[ss. 34–41]
<i>Division 4 - General Matters</i> .....	[ss. 42–49]
<i>Division 5 - Borrowing</i> .....	[ss. 50–59]
<i>Division 6 - Risk Management</i> .....	[ss. 60–67]
<i>Division 7 - Financial Reporting</i> .....	[ss. 68–77]
<i>Division 8 - Information and Information Technology</i> .....	[ss. 78–83]
PART V - Capital Projects .....	[ss. 84–92]
PART VI - Miscellaneous .....	[ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest	
PART I - Interpretation .....	[ss. 1–2]
PART II - Councillors and Committee Members .....	[ss. 3–10]
PART III - Officers and Employees .....	[ss. 11–17]
PART IV - Contractors .....	[ss. 18–23]

WHEREAS, the Council of the First Nation:

A. Is mandated to implement a financial administration law to ensure that financial accountability to its membership is of the highest standards;

B. 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;

C. Considers the best interests of the First Nation to be served by making a financial administration law for such purposes and other purposes which may include the First Nation functioning as a self-governing First Nation;

---

\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on October 21, 2014.

D. Is making this financial administration law without prejudice to maintaining the power and authority or jurisdiction to make such laws pursuant to the inherent right of self-government of the First Nation;

E. Retains authority to pursue additional arrangements including alternative legislative arrangements, should the First Nation deem this to be in the best interests collectively of its membership, and so long as any such arrangements are not inconsistent with the Act, this financial administration law, or any arrangements with the Board, Commission, or the First Nation Finance Authority;

F. At all times maintains without abrogation or derogation to its existing Treaty and Aboriginal rights; and

G. Has given notice of this financial administration law and consulted with its membership and has considered any representations received for the purpose of enacting this financial administration law.

NOW THEREFORE the Council of the First Nation enacts as follows:

## PART I CITATION

### Citation

1. This Law may be cited as the *Yellow Quill First Nation Financial Administration Law, 2014*.

## PART II INTERPRETATION AND APPLICATION

### Definitions

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

- (a) the individual’s spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Yellow Quill Band;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act;

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws; and

“Treaty” means Treaty 4 of 1874 entered into by the Yellow Quill Band.

(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; and

### **Interpretation**

**3.(1)** In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

**Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

**Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

**Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope, Application and Purpose**

7.(1) This Law applies to the financial administration of the First Nation.

(2) The purpose of this Law is to provide a framework and process by which the First Nation implements its power and authority to make laws respecting the financial administration of the First Nation.

(3) For greater certainty, and consistent with the Act, nothing in this Law shall be construed so as to abrogate or derogate from any existing Aboriginal or Treaty rights of the Aboriginal peoples of Canada, and this Law does not deny or create Aboriginal or Treaty rights, and nothing in this Law will be interpreted so as to create or deny any Aboriginal or Treaty rights including those Aboriginal and Treaty rights within the meaning of s. 25 and s. 35(1) of the *Constitution Act, 1982*.

(4) The First Nation may enter into alternative arrangements with Canada so long as such arrangements are not inconsistent with the Act, this Law, and arrangements made with the Board, Commission, or First Nation Finance Authority.

(5) Subject to the Act, and arrangements made with the Board, Commission or First Nation Finance Authority, nothing in this Law will be interpreted to preclude the First Nation from entering into alternative arrangements with Canada in relation to financial management, and should the First Nation enter into future arrangements with Canada and/or Saskatchewan, then this Law may form the basis of such arrangements.

(6) The First Nation may request to have its name removed from the schedule of the Act and to further cause the First Nation to opt out of the provisions of the Act, successor legislation, or any delegated authority, should the Council deem this to be in the best interests of the First Nation, so long as this pursuit is not inconsistent with the Act, this Law, or any arrangements made with the Board, Commission, or First Nation Finance Authority.

(7) Nothing in this section shall abrogate or derogate in any way from the rights and remedies of the Board, the Commission, or the First Nations Finance Authority, to require an intervention of the First Nation or the Board's right to conduct an intervention under the Act.

### **PART III**

#### **ADMINISTRATION**

##### ***Division 1 - Council***

#### **Responsibilities of Council**

**8.(1)** The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

#### **Council Policies, Procedures and Directions**

**9.(1)** Subject to subsection (2), the Council may establish and maintain current policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective and efficient internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

#### **Reporting of Remuneration, Expenses and Contracts**

**10.(1)** Annually the senior financial officer must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### *Division 2 - Finance and Audit Committee*

#### **Interpretation**

**11.(1)** In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

#### **Committee Established**

**12.(1)** The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s informed decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring:

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

**Committee Procedures**

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After discussion by the Committee, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

**Financial Planning Responsibilities**

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variances to the Council including plans for corrective action; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

**Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council including rationale and purpose outlined in a report; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

**Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals including objectives, designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 - Officers and Employees*

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to facilitate the hiring of qualified employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment in written employment contracts;

(d) to oversee, supervise and direct the activities of employees under their immediate supervision including other managers who have a delegated responsibility to oversee, supervise and direct the activities of employees within those departments or divisions of the First Nation;

(e) to review, revise, oversee, and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law and as described in the employment contract; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

#### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law and as described in an employment contract; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

#### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization structure described in a chart explaining the lines of communication for the governance, management and administrative systems of the First Nation. The Council will ensure the organizational structure and graphic chart is reviewed on an annual basis and updated accordingly.

(2) The organization chart described in 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 and the lines of communication between them both internally and externally with other governments and third parties;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

### ***Division 4 - Conduct Expectations***

#### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

**Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate in writing the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

**PART IV**

**FINANCIAL MANAGEMENT**

*Division 1 - Financial Plans and Annual Budgets*

**Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

**Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;

- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

### **Content of Annual Budget**

**26.**(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
  - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
  - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

**Amendments to Annual Budgets**

**29.**(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

**Local Revenue Account Budget Requirements**

**30.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

**Policy for First Nation Information or Involvement**

**31.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

***Division 2 - Financial Institution Accounts*****Financial Institution Accounts**

**32.**(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

**Accounts Management**

**33.**(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

***Division 3 - Expenditures*****Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the specific terms and conditions of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

**Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

**No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the specific terms and conditions of the trust.

**Emergency Expenditures**

**37.**(1) The senior manager may recommend to Council approving an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish written policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported in writing to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

#### **Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

#### **Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

**Form of Payment**

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

**Division 4 - General Matters****Advances**

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

**Holdbacks**

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

44.(1) Money received by the First Nation as a deposit from regular commerce must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

## ***Division 5 - Borrowing***

### **Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

### **Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

### **Financial Agreements**

**52.(1)** The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient and effective management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

#### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

#### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any lender other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

#### **Borrowing for New Capital Projects**

**55.**(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

#### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

#### **Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

**Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

***Division 6 - Risk Management*****Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

**Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is in good standing and that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

#### **Prohibited Investments in First Nation Member Activities**

**64.(1)** The First Nation must not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) The First Nation must not under any circumstances permit or authorize per capita distributions to any of its members.

(3) Subject to subsection (1) and subsection (2), where finances of the First Nation business entities allow, and consistent with corporate distribution policy, the First Nation may permit a First Nation company board of directors to release an annual distribution to members drawn from company earnings which must be consistent with company distribution policies consented to by the company board of directors and officers, and which distribution must not adversely affect the fiscal well-being of the First Nation business entities.

#### **Administration of Investments**

**65.(1)** If the First Nation is authorized to make an investment under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

#### **Risk Assessment and Management**

**66.(1)** Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing proper and sufficient insurance.

#### **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council must purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

***Division 7 - Financial Reporting*****GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

**69.**(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

**Quarterly Financial Statements**

**70.**(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

**Annual Financial Statements**

**71.**(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;

- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.**(1) The annual financial statements of the First Nation must be audited by the auditor 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 generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,
- (b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(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, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

#### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

#### **Access to Annual Financial Statements**

**76.(1)** Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by

- (i) the Chief of the First Nation or the Council chair,
- (ii) the chair of the Finance and Audit Committee, and
- (iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

**77.**(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must ensure the completion and approval of an annual report on the operations, management and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the programs, services and operations of the First Nation;
- (b) a progress report on any established financial objectives, goals and performance measures of the First Nation prepared by officers of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act;
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member; and
- (d) for electronic posting and accessibility on the First Nation website.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

### ***Division 8 - Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation and for the use and benefit of the First Nation.

### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

### **Account Records**

**81.**(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

**PART V**  
**CAPITAL PROJECTS**

**Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance; and

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

**Council General Duties**

**85.** The Council must take reasonable steps to ensure that

(a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

**Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

**Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

- (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.**(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

- (i) each proposed rehabilitation project and its schedule,
- (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

#### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

#### **Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements consistent to regulatory requirements and standards;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

92. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****MISCELLANEOUS****Board Standards and Authority**

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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 under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (a) the powers and authorities described in section 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.

**Land Management Obligations**

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

### **Oil and Gas Obligations**

**95.** If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

### **Reports of Breaches and Financial Irregularities, etc.**

**96.**(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law;
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation;
- (c) a provision of this Law has been contravened; or
- (d) a person has failed to comply with the Schedule that forms part of this Law;

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**97.**(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**98.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.

### **Liability for Improper Use of Money**

**99.**(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**100.**(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions; or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**101.**(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**102.** If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

**Coming into Force**

**103.**(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of October, 2014, at Saskatoon, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

signed \_\_\_\_\_ **Larry Cachene**

Chief Larry Cachene

\_\_\_\_\_  
Councillor Joey Machiskinic

signed \_\_\_\_\_ **Keith Nashacappo**

Councillor Keith Nashacappo

\_\_\_\_\_  
Councillor John Machiskinic

signed \_\_\_\_\_ **Lorne Roper**

Councillor Lorne Roper

signed \_\_\_\_\_ **Donna Poorman**

Councillor Donna Poorman

\_\_\_\_\_  
Councillor Celina Quewezance

signed \_\_\_\_\_ **Myron Neapetung**

Councillor Myron Neapetung

## SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

### PART I

#### INTERPRETATION

##### **Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

##### **Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

### PART II

#### COUNCILLORS AND COMMITTEE MEMBERS

##### **Application**

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
  - (ii) normal exchanges common to business relationships, or
  - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

**Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

**PART III****OFFICERS AND EMPLOYEES****Application**

11. This Part applies to all officers and employees of the First Nation.

**General Obligations**

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**Disclosure of Conflict of Interest**

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

**Gifts or Benefits**

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal exchanges common to business relationships, or
  - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;

- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV**

### **CONTRACTORS**

#### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

#### **Contractor Acting as Officer or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

#### **General Obligations**

**20.(1)** A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

**21.**(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

**22.** A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

**23.** If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**YELLOW QUILL FIRST NATION  
PROPERTY ASSESSMENT LAW, 2014**

[Effective June 26, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Non-Derogation of Treaty and Aboriginal Rights .....	[s. 3]
PART IV	Administration .....	[ss. 4–6]
PART V	Assessed Value .....	[ss. 7–9]
PART VI	Requests for Information and Inspections.....	[ss. 10–11]
PART VII	Assessment Roll and Assessment Notice.....	[ss. 12–19]
PART VIII	Correction and Amendment to Assessment Roll .....	[ss. 20–21]
PART IX	Reconsideration of Assessment .....	[s. 22]
PART X	Assessment Review Board.....	[ss. 23–29]
PART XI	Appeal to Assessment Review Board .....	[ss. 30–53]
PART XII	General Provisions .....	[ss. 54–59]
SCHEDULES		
I	Property Classes	
II	Request for Information by Assessor	
III	Notice of Assessment Inspection	
IV	Declaration of Purpose for the Use of Assessment Information	
V	Assessment Notice	
VI	Request for Reconsideration of Assessment	
VII	Notice of Appeal to Assessment Review Board	
VIII	Notice of Withdrawal	
IX	Notice of Hearing	
X	Order to Attend/Produce Documents	
XI	Certification of Assessment Roll by Assessor	

WHEREAS, Yellow Quill First Nation government, through its Chief and Council:

A. is mandated to dedicate certain lands for the purpose of economic and commercial development and to implement a taxation regime on those lands to raise revenues for Yellow Quill First Nation;

B. considers the best interests of the First Nation to be served by making a law for such purposes and other purposes which may include Yellow Quill First Nation functioning as a public body and/or for purposes defined pursuant to paragraphs 149(1)(c) and (d.5) of the *Income Tax Act of Canada*;

C. has given notice of this Law and has considered any representations received by the Council, in accordance with the *First Nations Fiscal Management Act*;

D. has considered the legislative framework supporting property taxation and has opted for property taxation pursuant to the *First Nations Fiscal Management Act of Canada*;

E. has decided to implement both a *Yellow Quill First Nation Property Taxation Law* and *Yellow Quill First Nation Property Assessment Law* modeled pursuant to the requirements of the *First Nations Fiscal Management Act*;

F. is making such Laws without prejudice to maintaining the power and authority or jurisdiction to make such laws pursuant to the inherent right of self-government of Yellow Quill First Nation;

G. retains authority to pursue other arrangements including alternative legislative arrangements should Yellow Quill First Nation deem this to be in the best interests of the membership collectively;

H. at all times maintains without abrogation or derogation its Treaty and Aboriginal rights, notwithstanding the making of such Laws; and

I. has given notice of this Law and consulted with the membership and has considered any representations received for the purpose of enacting this *Yellow Quill First Nation Property Assessment Law* as follows:

NOW THEREFORE, the Council of Yellow Quill First Nation duly enacts as follows:

## PART I CITATION

### Citation

1. This Law may be cited as the *Yellow Quill First Nation Property Assessment Law, 2014*.

## 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);

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

“assessment” means the valuation and classification of an interest in land;

“assessment appraiser” means a person designated by Chief and Council under subsection 4(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 V;

“Assessment Review Board” means a board established by Chief and 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 Chief and Council under subsection 4(1) of this Law;

- “base date” means the base date established by the agency for determining the assessed value of property 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 thirty (30) days;
- “chair” means the chair of the Assessment Review Board;
- “Chief and Council” means the duly elected Chief and Council of Yellow Quill First Nation operating as the elected representatives of the government of Yellow Quill First Nation, and includes the meaning given to the term Council as that term is defined in the Act;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “First Nation” means Yellow Quill First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being:
- (a) is entitled through a lease, licence or other legal means to possession of the interest in land, 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 land; or
  - (d) is a trustee of the interest in land;
- “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 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;
- “market valuation standard” means the standard achieved when the assessed value of property:
- (a) is prepared using mass appraisal;
  - (b) is an estimate of the market value of the property;
  - (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 a property should be expected to realize if the property 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 property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

“mass appraisal approach” means the process of preparing assessments for a group of properties 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 property other than a regulated property assessment;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 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 those categories of property established in subsection 9(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 property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 8(14);

“reserve” means any land set apart for the use and benefit of the Yellow Quill First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Chief and Council present at a duly convened meeting;

“secretary” means the secretary of the Assessment Review Board appointed under section 27;

“tax administrator” means a person appointed by Chief and Council to that position under subsection 4(1) of the *Yellow Quill First Nation Property Taxation Law, 2014*;

“taxable assessment” means the taxable assessment determined under subsection 8(13);

“Taxation Law” means the *Yellow Quill First Nation Property Taxation Law, 2014*;

“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 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 Yellow Quill 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 land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 8(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**

#### **NON-DEROGATION OF TREATY AND ABORIGINAL RIGHTS**

3.(1) Notwithstanding anything in this Law, nothing is to be construed to diminish, derogate from, abrogate, limit, reduce or prejudice any Treaty or Aboriginal rights of Yellow Quill First Nation.

(2) This Law does not deny or create Aboriginal or Treaty rights, and nothing in this Law shall be interpreted so as to create or deny any Aboriginal or Treaty rights including those Aboriginal and Treaty rights within the meaning of s. 25 and s. 35(1) of the *Constitution Act, 1982*.

(3) Nothing in this Law shall be interpreted to preclude Yellow Quill First Nation from entering into Agreements with Canada and the Province of Saskatchewan about the Tax status of Yellow Quill First Nation and the terms and conditions under which Canada or Saskatchewan may administer Taxes imposed by Yellow Quill First Nation, and the manner in which and to the extent which Yellow Quill First Nation has jurisdiction in relation to direct taxation of both members and non-members of Yellow Quill First Nation on the Reserve.

(4) Should Yellow Quill First Nation enter into future Agreements with Canada and/or Saskatchewan in relation to jurisdiction of Yellow Quill First Nation to direct taxation, then this Law may form the basis of a Law of Yellow Quill First Nation.

(5) Notwithstanding anything in this Property Assessment Law, Yellow Quill First Nation shall retain its right to opt out of or be free at any time to rescind its Band Council Resolution requesting that Yellow Quill First Nation be added to the schedule of the *First Nations Fiscal Management Act* of Canada, and to further cause Yellow Quill First Nation to opt out of the provisions of the *First Nations Fiscal Management Act*, successor legislation, or any delegated authority, should the Chief and Council deem this to be in the best interests of Yellow Quill First Nation, subject to requesting and receiving an order of the Governor in Council.

(6) Nothing in this Law shall be interpreted to limit, restrict, abrogate or derogate the inherent right to self-government of Yellow Quill First Nation.

### **PART IV**

#### **ADMINISTRATION**

##### **Assessor and Assessment Appraiser**

4.(1) Chief and Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Chief and Council.

(2) Chief and Council must 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 possess the qualifications and be licensed to conduct assessment appraisals of real property in the Province of Saskatchewan.

**Authorization of Financial Management Board**

5. Notwithstanding any other provision of this Law, if the FMB gives notice to Chief and Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Chief and Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Chief and Council under this Law and the Act.

**Application of Law**

6. This Law applies to all interests in land within the Reserve with the exception of the following Yellow Quill First Nation Reserve lands:

- (a) 09329 TREATY FOUR RESERVE GROUNDS 77
- (b) 09654 YELLOW QUILL RESERVE 90-18
- (c) 09952 YELLOW QUILL RESERVE 90-9
- (d) 06560 YELLOW QUILL RESERVE 90

**PART V**  
**ASSESSED VALUE**

**Property Assessable**

7.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Chief and Council shall be assessed in accordance with this Law.

(2) A valuation shall be prepared for each assessable property in accordance with this Law.

(3) The assessor shall prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment shall be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

**Assessment and Valuation**

8.(1) All property shall be assessed as of the applicable base date.

(2) Each property shall be assessed using a mass appraisal approach.

(3) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments shall 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 property 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 property 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 properties as of the applicable base date.

(10) The assessed value shall reflect all the facts, conditions and circumstances affecting the property 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) In spite of the disposal of lots or plots in a cemetery, property used as a cemetery shall be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of a property is determined, the assessor shall determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land:

(a) the valuation methods, rates, rules and formulae established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment; and

(b) the assessment rules and practices used in the Province from time to time for conducting assessments off the reserve, must be used.

### **Property Classes**

**9.(1)** Chief and Council hereby establishes the property classes identical to those established by the Province for provincial property assessment purposes, and applies such classes for the purposes of assessment under this Law and the imposing of 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 shall in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor shall classify the property as of the date that the change is made to the assessment roll.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property 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 VI**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

**10.(1)** For the purpose of this Law, the assessor or the assessment appraiser designated by Chief and Council 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 a property provide information or documents that relate to or might relate to the value of a property.

(2) Such person shall 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.

(3) Every year, the assessor may request the holder of property to provide information respecting:

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

(4) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1st 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.

(5) On or before November 1 in each year, every holder of a petroleum oil or gas well shall 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.

(6) On or before March 1 in each year, every holder of a pipeline shall 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.

(6) In all cases, property 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 enter into or on and inspect land and improvements.

(2) Before attending to inspect an assessable property, a Notice of Assessment Inspection shall be given by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made:

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if:

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor or assessment appraiser.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 09:00 and 17:00 local time.

(7) If the assessor or assessment appraiser attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the value of the assessable property may be assessed based on the information available.

(8) As part of an inspection under this section, access to, and the ability to examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property must be given, and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

## **PART VII**

### **ASSESSMENT ROLL AND ASSESSMENT NOTICE**

#### **Assessment Roll**

**12.(1)** On or before May 1 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor shall enter the assessed value of each interest in land, 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 shall 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) whether the property is land, improvements, or land and the improvements to it;
- (d) the classification of the interest in land;
- (e) the assessed value by classification of the interest in land;
- (f) the total assessed value of the interest in land;
- (g) the taxable assessment of the interest in land; and
- (h) 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 or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those 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 shall:

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Chief and Council.

### **Amendments to Assessment Roll**

**14.(1)** Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor shall:

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Chief and Council.

(2) Where the assessment roll is amended under this Law, other than under section 21, 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 12.

(3) Where the assessment roll is amended under section 20, 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 shall 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 mis-description 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 Chief and Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person shall 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 IV:

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll shall 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 shall 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 shall, 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 property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall 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 assessed 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 property may be sent together or may be combined on one notice.

(7) If an error, omission or mis-description 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 19(9), the assessor shall provide, to any person who requests it and pays to the assessor the fee of thirty-five dollars (\$35.00), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 17(1), the assessor shall omit that information from a notice provided under subsection 19(8).

## PART VIII

### 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 property, the assessor shall mail an amended Assessment Notice to every person named on the assessment roll in respect of the property 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 a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor shall mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(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 shall 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 property is not the same as the assessed value entered on the assessment roll by reason of:

- (a) the destruction of or damage to the property;
- (b) the demolition, alteration or removal of an improvement;
- (c) the construction of an improvement; or
- (d) a change in the use of the property.

(2) A supplementary assessment shall reflect:

- (a) the assessed value of any property that has not been previously assessed; or
- (b) the change in the assessed value of any property since it was last assessed.

(3) If any property 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 shall 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 shall mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

## PART IX

### 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 shall:

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor shall consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, 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 shall:

- (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 X**  
**ASSESSMENT REVIEW BOARD**

**Council to Establish Assessment Review Board**

23.(1) Chief and Council shall, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board shall consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board shall consist of at least one (1) member who is a member of Yellow Quill First Nation but not a member of Chief and Council.

(4) Each member of the Assessment Review Board shall 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, Chief and 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 seven hundred and fifty dollars (\$750.00) per day;
- (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 five hundred dollars (\$500.00) per day; and
- (c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of five hundred dollars (\$500.00) per day;

for time spent on activities related to the Assessment Review Board.

(2) The First Nation shall reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

**Conflicts of Interest**

25.(1) A person shall 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) Chief and Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall:

- (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, Chief and Council shall 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) Chief and Council shall, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board shall:

- (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. Chief and 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 shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

### **PART XI**

#### **APPEAL TO ASSESSMENT REVIEW BOARD**

##### **Appeals**

30. The Assessment Review Board shall 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 sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is Box 40, Yellow Quill, SK S0A 3A0.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal shall be confined to the amended or supplementary assessment, as the case may be.

(5) 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 shall, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair shall, 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.

### **Parties**

**34.** The parties in a hearing are:

- (a) the complainant;
- (b) the holder of an interest in 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.** The assessor shall, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

### **Timing for Hearing**

**36.** Subject to section 49, the Assessment Review Board shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

### **Daily Schedule**

**37.(1)** The chair shall:

- (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 shall 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 shall 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 shall 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 shall 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 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 shall 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 hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board shall 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 hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

### **Adjournments**

**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; or
- (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 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 shall 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 shall be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing shall 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 shall 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 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 shall dismiss the matter set for its consideration.

### **Delivery of Decisions**

**51.(1)** The Assessment Review Board shall, at the earliest opportunity after the completion of a hearing, 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 thirty-five dollars (\$35.00).

(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.

(4) The assessor shall 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 land 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 administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if:

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

### **Appeals**

**53.(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 51(1).

## **PART XII**

### **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 of confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### **Validity**

**55.** Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under this Law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Notices**

**56.(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**

**57.(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 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 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 shall be construed as being inserted for convenience of reference only.

**Amendment**

**58.** This Law may be amended by a quorum of Chief and Council at a duly convened meeting for such purpose and subject to the requirements of the Act.

**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 Chief and Council on the 19th day of June, 2014, at Saskatoon, in the Province of Saskatchewan.

A quorum of Chief and Council consists of five (5) members.

signed \_\_\_\_\_ Larry Cachene  
Chief Larry Cachene

signed \_\_\_\_\_ Lorne Roper  
Councillor Lorne Roper

signed \_\_\_\_\_ Joey Machiskinic  
Councillor Joey Machiskinic

signed \_\_\_\_\_ John Machiskinic  
Councillor John Machiskinic

signed \_\_\_\_\_ Keith Nashacappo  
Councillor Keith Nashacappo

signed \_\_\_\_\_ Myron Neapetung  
Councillor Myron Neapetung

signed \_\_\_\_\_ Donna Poorman  
Councillor Donna Poorman

signed \_\_\_\_\_ Celina Quewezance  
Councillor Celina Quewezance

**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 YELLOW QUILL FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 10 of the *Yellow Quill First Nation Property Assessment Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_, 20\_\_ [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 in land:

- (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 property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE III**  
**NOTICE OF ASSESSMENT INSPECTION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

[the "assessable property"]

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section 11 of the *Yellow Quill First Nation Property Assessment Law, 2014*, the assessor or assessment appraiser for the Yellow Quill First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_, 20\_\_, at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the value of the assessable property may be determined based on the information available.

\_\_\_\_\_  
Assessor for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address], \_\_\_\_\_ [city],  
\_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare and certify that I will not use the  
assessment roll or information contained in the assessment roll to obtain names, addresses or telephone  
numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means,  
or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following  
purpose(s):

- (1) a complaint or appeal under the *Yellow Quill First Nation Property Assessment Law, 2014*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (3) other: \_\_\_\_\_.

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE V**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Yellow Quill First Nation and delivered to the First Nation Chief and Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Yellow Quill First Nation Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor shall 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 shall offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Yellow Quill First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
Assessor for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE VI**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Yellow Quill First Nation  
[address]

PURSUANT to the provisions of the *Yellow Quill First Nation Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land: [description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land  
\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

[describe the reasons in support of the request in as much detail as possible]

Address and telephone number at which applicant can be contacted:

---

---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Yellow Quill First Nation

[address]

PURSUANT to the provisions of the *Yellow Quill First Nation Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land: [description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

[describe the grounds for the appeal in as much detail as possible]

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

---



---

Name and address of any representative acting on complainant's behalf in respect of this appeal:

---



---

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_) 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 VIII**  
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Yellow Quill First Nation

---

---

PURSUANT to the provisions of the *Yellow Quill First Nation Property Assessment Law, 2014*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

---

Name of Complainant (please print)

---

Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE IX**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board shall hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing \_\_\_\_\_ 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 shall be forwarded to all parties]

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE X**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Yellow Quill First Nation in respect of the assessment of

\_\_\_\_\_  
\_\_\_\_\_

[describe interest in land]

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_.

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses shall be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Yellow Quill First Nation, hereby certify that this is the Yellow Quill 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 *Yellow Quill First Nation Property Assessment Law, 2014*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**YELLOW QUILL FIRST NATION  
PROPERTY TAXATION LAW, 2014**

[Effective June 26, 2014]

TABLE OF CONTENTS

PART I	Citation.....	[s. 1]
PART II	Definitions and References .....	[s. 2]
PART III	Purpose of Law and Non-Derogation of Treaty and Aboriginal Rights .....	[s. 3]
PART IV	Administration .....	[ss. 4–5]
PART V	Liability for Taxation.....	[ss. 6–8]
PART VI	Exemptions from Taxation.....	[s. 9]
PART VII	Grants and Tax Abatement .....	[ss. 10–11]
PART VIII	Levy of Tax.....	[ss. 12–13]
PART IX	Tax Roll and Tax Notice.....	[ss. 14–18]
PART X	Periodic Payments.....	[s. 19]
PART XI	Payment Receipts and Tax Certificates .....	[ss. 20–21]
PART XII	Penalties and Interest .....	[ss. 22–24]
PART XIII	Revenues and Expenditures .....	[ss. 25–26]
PART XIV	Collection and Enforcement.....	[ss. 27–30]
PART XV	Seizure and Sale of Personal Property .....	[ss. 31–36]
PART XVI	Seizure and Assignment of Taxable Property .....	[ss. 37–45]
PART XVII	Discontinuance of Services.....	[s. 46]
PART XVIII	General Provisions.....	[s. 47–53]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
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, Yellow Quill First Nation government, through its Chief and Council:

A. is mandated to dedicate certain lands for the purpose of economic and commercial development and to implement a taxation regime on those lands to raise revenues for Yellow Quill First Nation;

B. considers the best interests of the First Nation to be served by making a law for such purposes and other purposes which may include Yellow Quill First Nation functioning as a public body and/or for purposes defined pursuant to paragraphs 149(1)(c) and (d.5) of the *Income Tax Act of Canada*;

C. has given notice of this Law and has considered any representations received by the Council, in accordance with the *First Nations Fiscal Management Act*;

D. has considered the legislative framework supporting property taxation and has opted for property taxation pursuant to the *First Nations Fiscal Management Act* of Canada;

E. has decided to implement both a *Yellow Quill First Nation Property Taxation Law* and *Yellow Quill First Nation Property Assessment Law* modeled pursuant to the requirements of the *First Nations Fiscal Management Act*;

F. is making such Laws without prejudice to maintaining the power and authority or jurisdiction to make such laws pursuant to the inherent right of self-government of Yellow Quill First Nation;

G. retains authority to pursue other arrangements including alternative legislative arrangements should Yellow Quill First Nation deem this to be in the best interests of the membership collectively;

H. at all times maintains without abrogation or derogation its Treaty and Aboriginal rights, notwithstanding the making of such Laws; and

I. has given notice of this Law and consulted with the membership and has considered any representations received for the purpose of enacting this *Yellow Quill First Nation Property Taxation Law* as follows:

NOW THEREFORE, the Council of Yellow Quill First Nation duly enacts as follows:

## PART I

### CITATION

#### Citation

1. This Law may be cited as the *Yellow Quill First Nation Property Taxation Law, 2014*.

## 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” means the value of land or improvements, or both, as determined under the Assessment Law as if the land or improvements were held in fee simple off the reserve;

“Assessment Law” means the *Yellow Quill First Nation Property Assessment Law, 2014*;

“Assessment Review Board” means a board established by Chief and Council in accordance with Part IX of the Property Assessment Law of Yellow Quill First Nation;

“assessment roll” means a roll prepared pursuant to the Assessment Law;

“assessor” means a person appointed by Chief and Council under subsection 4(1) of 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;

- “Chief and Council” means the duly elected Chief and Council of Yellow Quill First Nation operating as the elected representatives of the government of Yellow Quill First Nation, and includes the meaning given to the term Council as that term is defined in the Act;
- “Commission” means the First Nations Tax Commission established under 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 Yellow Quill First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being:
- (a) is entitled through a lease, licence or other legal means to possession of the interest in land, 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 land; or
  - (d) is a trustee of the interest in land;
- “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;
  - (d) any pipeline on or under land;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act, created by Yellow Quill First Nation;
- “locatee” means a person who is in lawful possession of land in the reserve 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” means those categories of property established in subsection 9(1) of the Property Assessment Law of Yellow Quill First Nation for the purposes of assessment and taxation;

“Province” means the Province of Saskatchewan;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the Yellow Quill First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Chief and Council present at a duly convened meeting;

“tax administrator” means a person appointed by Chief and Council to that position under subsection 4(1) of 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 assessment” has the meaning given to that term in the Assessment Law;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include:

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law; and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law;

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III**

#### **PURPOSE OF LAW AND**

#### **NON-DEROGATION OF TREATY AND ABORIGINAL RIGHTS**

3.(1) The purpose of this Law is to provide a framework and process by which Yellow Quill First Nation implements its power and authority of property taxation for local purposes.

(2) Notwithstanding anything in this Law, nothing is to be construed to diminish, derogate from, abrogate, limit, reduce or prejudice any Treaty or Aboriginal rights of Yellow Quill First Nation.

(3) This Law does not deny or create Aboriginal or Treaty rights, and nothing in this Law shall be interpreted so as to create or deny any Aboriginal or Treaty rights including those Aboriginal and Treaty rights within the meaning of s. 25 and s. 35(1) of the *Constitution Act, 1982*.

(4) Nothing in this Law shall be interpreted to preclude Yellow Quill First Nation from entering into Agreements with Canada and the Province of Saskatchewan about the tax status of Yellow Quill First Nation and the terms and conditions under which Canada or Saskatchewan may administer taxes imposed by Yellow Quill First Nation, and the manner in which and to the extent which Yellow Quill First Nation has jurisdiction in relation to direct taxation of both members and non-members of Yellow Quill First Nation on the reserve.

(5) Should Yellow Quill First Nation enter into future Agreements with Canada and/or Saskatchewan in relation to jurisdiction of Yellow Quill First Nation to direct taxation, then this Law may form the basis of a Law of Yellow Quill First Nation.

(6) Notwithstanding anything in this Law, Yellow Quill First Nation shall retain its right to opt out of or be free at any time to rescind its Band Council Resolution requesting that Yellow Quill First Nation be added to the schedule of the *First Nations Fiscal Management Act* of Canada, and to further cause Yellow Quill First Nation to opt out of the provisions of the *First Nations Fiscal Management Act*, successor legislation, or any delegated authority, should the Chief and Council deem this to be in the best interests of Yellow Quill First Nation, subject to requesting and receiving an order of the Governor in Council.

(7) Nothing in this Law shall be interpreted to limit, restrict, abrogate or derogate the inherent right to self-government of Yellow Quill First Nation.

#### **PART IV ADMINISTRATION**

##### **Tax Administrator**

4.(1) Chief and 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 shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include:

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation's local revenue account.

##### **Authorization of Financial Management Board**

5. Notwithstanding any other provision of this Law, if the FMB gives notice to Chief and Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Chief and Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Chief and Council under this Law and the Act.

#### **PART V LIABILITY FOR TAXATION**

##### **Application of Law**

6. This Law applies to all interests in land within the reserve with the exception of the following Yellow Quill First Nation reserve lands:

- (a) 09329      the interest in TREATY FOUR RESERVE GROUNDS 77
- (b) 09654      YELLOW QUILL FIRST NATION RESERVE 90-18

- (c) 09952 YELLOW QUILL FIRST NATION RESERVE 90-9
- (d) 06560 YELLOW QUILL FIRST NATION RESERVE 90

### **Tax Liability**

7.(1) Except as provided in Part VI, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

### **Tax Refunds**

8.(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, Chief and 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 shall 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 VI**

### **EXEMPTIONS FROM TAXATION**

#### **Exemptions**

9.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) property that is held and occupied by, and used for, an independent school, not operated for profit;
- (d) property that is held and occupied by, and used for, a public school;
- (e) a place of public worship and the land used in connection with it, subject to the following limits:

- (i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space;
- (ii) the place of public worship and land must be held by a religious organization; and
- (iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;
- (f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;
- (g) property held by a university and used for university purposes, not operated for profit; and
- (h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

## PART VII GRANTS AND TAX ABATEMENT

### Annual Grants

10.(1) Chief and Council may provide for a grant to a holder:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Chief and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.
- (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.

### Annual Authorization

11. Chief and Council shall in each taxation year determine all grants that shall be given under this Part and shall authorize those grants in an expenditure law.

## PART VIII LEVY OF TAX

### Tax Levy

12.(1) On or before June 25 in each taxation year, Chief and Council must adopt a law setting the rate of Tax to be applied to all properties.

(2) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of the taxable assessment of the interest in land.

(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 16.

(5) Notwithstanding subsection (2), Chief and Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Tax Payments**

13.(1) Taxes are due and payable on or before August 2 of the taxation year in which they are levied.

(2) Taxes shall 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 shall be made payable to Yellow Quill First Nation.

## **PART IX**

### **TAX ROLL AND TAX NOTICE**

#### **Tax Roll**

14.(1) On or before June 30 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall 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 and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or mis-description does not invalidate any other information on the tax roll.

#### **Annual Tax Notices**

15.(1) On or before July 2 in each taxation year, the tax administrator must mail a Tax Notice to:

(a) each holder of taxable property under this Law; and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator shall 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 property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

(9) If a material error, omission or mis-description 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.

(10) 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**

**16.(1)** Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator shall amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or mis-description 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 exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator shall:

(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 property changes under subsection (4), the tax administrator shall prorate the tax imposed so that the tax is payable only for the part of the year in which the property 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 8.

(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 shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

**Supplementary Tax Roll**

17.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator shall prepare a supplementary tax roll.

(2) A supplementary tax roll shall be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and shall show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator shall:

(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 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 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**

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

**PART X****PERIODIC PAYMENTS****Taxes as Percentage of Rental Payment**

19.(1) Chief and Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased 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 shall 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.

(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 shall retain such money until the rights of the parties have been determined.

## **PART XVI**

### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

#### **Seizure and Assignment of Taxable Property**

**37.(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 shall 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) Chief and Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer, before any public tender or auction.

#### **Upset Price**

**38.(1)** The tax administrator shall 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 an Assignment of Taxable Property**

**39.(1)** A Notice of Sale of a Right to Assignment of Taxable Property shall 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 shall 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 shall 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**

**40.** The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

#### **Subsisting Rights**

**41.** When taxable property is sold by public tender or auction, all rights 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 entering 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**

**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 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 shall notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation shall 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 shall 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 in the taxable property.

(2) The tax administrator shall 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 interest in land.

(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 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, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

**Resale by First Nation**

45.(1) If the right to an assignment of taxable property is purchased or obtained by the 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 XVII****DISCONTINUANCE OF SERVICES****Discontinuance of Services**

46.(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 shall 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****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 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 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 of 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.

### **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 shall 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 shall 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 this Law and must be construed as being inserted for convenience of reference only.

#### **Amendment**

**52.** Subject to the Act, this Law may be amended by a quorum of Chief and Council at a duly convened meeting for such purpose.

#### **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 MADE by Chief and Council on the 19th day of June, 2014, at Saskatoon, in the Province of Saskatchewan.

A quorum of Chief and Council consists of five (5) members.

signed \_\_\_\_\_ Larry Cachene  
Chief Larry Cachene

signed \_\_\_\_\_ Lorne Roper  
Councillor Lorne Roper

signed \_\_\_\_\_ Joey Machiskinic  
Councillor Joey Machiskinic

signed \_\_\_\_\_ John Machiskinic  
Councillor John Machiskinic

signed \_\_\_\_\_ Keith Nashacappo  
Councillor Keith Nashacappo

signed \_\_\_\_\_ Myron Neapetung  
Councillor Myron Neapetung

signed \_\_\_\_\_ Donna Poorman  
Councillor Donna Poorman

signed \_\_\_\_\_ Celina Quewezance  
Councillor Celina Quewezance

**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE YELLOW QUILL FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 18 of the *Yellow Quill First Nation Property Taxation Law, 2014*, I request that you provide to me, in writing, no later than \_\_\_\_\_, 20\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Yellow Quill First Nation Property Taxation Law, 2014*, 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 June 30th. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Yellow Quill First Nation, located at Yellow Quill reserve during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by \_\_\_\_\_, 20\_\_\_\_ shall incur penalties and interest in accordance with the *Yellow Quill First Nation Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxable assessment:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

\_\_\_\_\_  
Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20 \_\_\_\_.

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |                             |
|--|-----------------------------|
| 1. For preparation of a notice   | \$200.00                    |
| 2. For service of notice on each person or place by the First Nation   | \$150.00                    |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service  | \$250.00                    |
| 4. For advertising in newspaper  | \$500.00                    |
| 5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule | \$65.00 per person per hour |
| 6. Actual costs incurred by the First Nation for the seizure, storage and sale of personal property shall be charged based on receipts.    |                             |

**SCHEDULE IV**  
**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Yellow Quill First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE V**  
**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Yellow Quill First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, 20\_\_\_\_ no further penalties and interest shall be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, 20\_\_\_\_ a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) shall be assessed on that date.

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 tax administration offices of the Yellow Quill First Nation, located at Yellow Quill First Nation Reserve No. 90 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 \_\_\_\_\_ First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE VI**  
**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_, 20\_\_\_\_ 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 XV of the *Yellow Quill First Nation Property Taxation Law, 2014*, 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 law enforcement officer to seize the property and the seized property shall 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 Saskatoon Star Phoenix 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 shall 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 shall be published.

\_\_\_\_\_  
 Tax administrator for the Yellow Quill 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 Yellow Quill First Nation shall take place on \_\_\_\_\_, 20\_\_ at \_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to Part XV of the *Yellow Quill First Nation Property Taxation Law, 2014*, shall 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 Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE VIII**  
**NOTICE OF SEIZURE AND ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_, 20\_\_\_\_ 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 *Yellow Quill First Nation Property Taxation Law, 2014*, 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 Chief and Council of the Yellow Quill First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator shall:
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the Saskatoon Star Phoenix 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 shall 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 shall 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 shall be sold.
5. The tax administrator shall 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 shall 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 shall 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 shall, 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 shall 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 shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Chief and Council of the Yellow Quill First Nation shall, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator shall register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates:
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution; and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property shall 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 shall be paid to the debtor in accordance with the *Yellow Quill First Nation Property Taxation Law, 2014*.

---

Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**  
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF**  
**TAXABLE PROPERTY**

TO: \_\_\_\_\_  
 (the “debtor”)

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
 (the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property shall be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Yellow Quill First Nation.

The public tender [auction] shall take place on:

\_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o’clock at \_\_\_\_\_ [location]

The tax administrator shall conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice shall 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 shall 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 Chief and Council of the Yellow Quill 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 shall 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 shall, 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 shall 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 shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Chief and Council of the Yellow Quill First Nation shall, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator shall register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates:
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution; and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property shall 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 shall be paid to the debtor in accordance with the *Yellow Quill First Nation Property Taxation Law, 2014*.

---

Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_, 20\_\_ 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 *Yellow Quill First Nation Property Taxation Law, 2014*.

AND TAKE NOTICE that if the taxes are not paid in full on or before \_\_\_\_\_, 20\_\_ being thirty (30) days from the date of issuance of this notice, the following services shall be discontinued:

[list services to be discontinued]

\_\_\_\_\_  
Tax administrator for the Yellow Quill First Nation

Dated: \_\_\_\_\_, 20\_\_.

**By-laws under the *Indian Act***

**Règlements administratifs pris en vertu de la *Loi sur les Indiens***

**First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under Section 83 of the *Indian Act***

**Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens***

F.N. Gaz. / Gaz. PN 2014.18

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1618

Alberta

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1619

**ALEXIS NAKOTA SIOUX NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective July 5, 2014]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2014*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Alexis Nakota Sioux Nation being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Alexis First Nation Property Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1620

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2014, at Edmonton, in the Province of Alberta.

A quorum of Council consists of (5) members of council.

signed \_\_\_\_\_ Clayton Alexis  
Chief Clayton (Tony) Alexis

signed \_\_\_\_\_ Roderick Alexis  
Councillor Roderick Alexis

signed \_\_\_\_\_ Erwin Letendre  
Councillor Erwin Letendre

signed \_\_\_\_\_ Gloria Potts  
Councillor Gloria Potts

signed \_\_\_\_\_ Henry Alexis  
Councillor Henry Alexis

signed \_\_\_\_\_ Darwin Alexis  
Councillor Darwin Alexis

signed \_\_\_\_\_ Jaclyn Mustus  
Councillor Jaclyn Mustus

signed \_\_\_\_\_ Lonnie Letendre  
Councillor Lonnie Letendre

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1621**SCHEDULE**ALEXIS NAKOTA SIOUX NATION  
2014 ANNUAL BUDGET AND INTERIM BUDGET**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 121,448.68
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$ 121,448.68</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$ 104,403.81
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. Education	\$ 5,000.00
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1622

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 12,044.87
<b>TOTAL EXPENDITURES</b>	<b>\$ 121,448.68</b>
<b>BALANCE</b>	<b>\$ 0</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1623

**ALEXIS NAKOTA SIOUX NATION  
TAX RATES BY-LAW 2014**

[Effective July 5, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C.1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2014*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133;

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 2.56% |
| (b) for machinery and equipment             | 1.76% |

In Reserve No. 232,

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 1.33% |
| (b) for machinery and equipment             | 0.90% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 13, 2014.

signed \_\_\_\_\_ Clayton Alexis  
Chief Clayton (Tony) Alexis

signed \_\_\_\_\_ Henry Alexis  
Councillor Henry Alexis

signed \_\_\_\_\_ Erwin Letendre  
Councillor Erwin Letendre

signed \_\_\_\_\_ Roderick Alexis  
Councillor Roderick Alexis

signed \_\_\_\_\_ Gloria Potts  
Councillor Gloria Potts

signed \_\_\_\_\_ Darwin Alexis  
Councillor Darwin Alexis

signed \_\_\_\_\_ Jaclyn Mustus  
Councillor Jaclyn Mustus

signed \_\_\_\_\_ Lonnie Letendre  
Councillor Lonnie Letendre

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1624

**BIGSTONE CREE FIRST NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective August 13, 2014]

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 Bigstone Cree First Nation has enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Bigstone Cree First Nation duly enacts as follows:

**1.** This By-law may be cited as the *Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2014*.

**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 Bigstone Cree First Nation, 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 *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

**3.** The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

**6.** This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**7.** Expenditures of local revenues must be made only in accordance with the annual budget.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1625

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2014, at Wabasca, in the Province of Alberta.

A quorum of Council consists of (6) members of Council.

<hr/>	<u>signed</u>	<hr/>	Clara Moberly
Chief Ralph Cardinal		Councillor Clara Moberly	
<u>signed</u>	Silas Yellowknee	<u>signed</u>	Clayton T. Auger
Councillor Silas Yellowknee		Clayton T. Auger	
<u>signed</u>	Winston Manossa	<u>signed</u>	Eva Yellowknee
Councillor Winston Manossa		Councillor Eva Yellowknee	
<u>signed</u>	John Gullion	<hr/>	
Councillor John Gullion		Councillor Edward Wapahoo	
<u>signed</u>	Ivan Alook	<u>signed</u>	Linda Gladue
Councillor Ivan Alook		Councillor Linda Gladue	
<hr/>			
Councillor Clifford Cardinal			

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1626**SCHEDULE A**BIGSTONE CREE FIRST NATION  
ANNUAL PROPERTY TAX BUDGET AND INTERIM BUDGET**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 899,189.00
--	---------------

Property Tax Revenue carried over from previous Fiscal Years	\$ 239,948.00
---	---------------

<b>TOTAL REVENUES</b>	<b>\$1,139,137.00</b>
-----------------------	-----------------------

**EXPENDITURES**

Community Development	\$ 10,500.00
-----------------------	--------------

Environmental Health Services	\$ 15,000.00
-------------------------------	--------------

Fiscal Services	\$ 55,582.00
-----------------	--------------

General Government Services/Management	\$ 790,000.00
--	---------------

Protective Services	\$ 25,000.00
---------------------	--------------

Recreation and Cultural Services	\$ 40,000.00
----------------------------------	--------------

Lands, Estates & Membership Admin.	\$ 71,000.00
------------------------------------	--------------

Utility Services	
------------------	--

Other Expenditures:	\$ 42,137.00
---------------------	--------------

Permitted Property Taxation By-law Expenditures	
---	--

Municipal Service Agreements	
------------------------------	--

Contingency Amounts	\$ 89,918.00
---------------------	--------------

<b>TOTAL EXPENDITURES</b>	<b>\$1,139,137.00</b>
---------------------------	-----------------------

BALANCE	\$ 0
---------	------

**BIGSTONE CREE NATION  
FINANCE BY-LAW**

[Effective November 17, 2013]

TABLE OF CONTENTS

Preamble	
PART 1	Interpretation [ss. 1–3]
1.	Short Title [s. 1]
2.	Definitions [s. 2]
3.	Application [s. 3]
PART 2	Responsibilities of Chief and Council [s. 4]
4.	Final Authority [s. 4]
PART 3	Finance Authority [ss. 5–7]
5.	Creation of the Finance Authority [s. 5]
6.	Chairperson [s. 6]
7.	Finance Authority Responsibilities [s. 7]
PART 4	Delegation of Authority [s. 8]
8.	Permitted Delegation [s. 8]
PART 5	Annual Budget [ss. 9–10]
9.	Budget Preparation [s. 9]
10.	Budget Monitoring [s. 10]
PART 6	Financial Management [s. 11]
11.	Financial Management Policies [s. 11]
PART 7	Contracting [ss. 12–13]
12.	Policies Respecting Contracting Authority [s. 12]
13.	Contracting Guidelines [s. 13]
PART 8	Grants, Loans and Guarantees to Members [s. 14]
14.	Terms Respecting Grants, Loans and Guarantees [s. 14]
PART 9	Capital Assets [ss. 15–16]
15.	Inventory Accounting [s. 15]
16.	Capital Asset Management [s. 16]
PART 10	Conflict of Interest [ss. 17–18]
17.	Conflict of Interest Rules [s. 17]
18.	Agreements Voidable [s. 18]
PART 11	Funding Agreements or Arrangements [s. 19]
19.	Council Approval [s. 19]
PART 12	Audit [ss. 20–23]
20.	Appointment of Auditor [s. 20]
21.	Administrative Support [s. 21]

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1628

	22. Content of Audited Statements	[s. 22]
	23. Acceptance of Audited Statements	[s. 23]
PART 13	Debt	[ss. 24–25]
	24. Financial Indicators	[s. 24]
	25. Exceeding The Ratios	[s. 25]
PART 14	Membership Access to Information	[ss. 26–27]
	26. Access to Documents	[s. 26]
	27. Information at Membership Meetings	[s. 27]
PART 15	Offences	[ss. 28-29]
	28. Offences	[s. 28]
	29. Due Diligence Defence	[s. 29]
PART 16	General Matters	[ss. 30–32]
	30. Treaty Rights	[s. 30]
	31. Invalidity	[s. 31]
	32. Amendment	[s. 32]

A BY-LAW GOVERNING THE FINANCES OF THE BIGSTONE CREE NATION

WHEREAS the Aboriginal and Treaty rights of the Bigstone Cree Nation are recognized and affirmed in Treaty No. 8 entered into between Her Majesty the Queen and the Bigstone Cree Nation and confirmed by section 35 of the *Constitution Act, 1982*;

AND WHEREAS Chief and Council have determined that it is in the best interests of the Bigstone Cree Nation to establish a financial management By-law to provide for the administration of the Bigstone Cree Nation's financial affairs;

AND WHEREAS the Finance By-law is an exercise of Aboriginal and Treaty rights and nothing in this By-law may be construed as to abrogate or derogate from any Aboriginal and Treaty rights of the Bigstone Cree Nation;

AND WHEREAS the *Indian Act*, R.S.C. 1985, c. I-5 further provides in section 83 thereof, that Chief and Council may make laws respecting the financial management of the Bigstone Cree Nation;

NOW THEREFORE CHIEF AND COUNCIL OF THE BIGSTONE CREE NATION HEREBY ENACTS THE FOLLOWING BY-LAW:

**PART 1**

**INTERPRETATION**

**1 Short Title**

**1.1** This By-law may be cited as the *Finance By-law*.

**2 Definitions**

**2.1** In this By-law:

- (a) “Agreement” means any written contract between the Nation and a third party or parties, including any financial arrangements with Her Majesty the Queen in Right of Canada and Her Majesty the Queen in Right of the Province of Alberta, pursuant to which monetary consideration is to be paid to the Nation;

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1629

- (b) “Annual Budget” means the forecast of planned revenues and expenditures by the Nation for the forthcoming fiscal year;
- (c) “Asset” or “Assets” means all items of economic value owned by the Nation including cash, securities, accounts receivable, land, mines and minerals, fixtures, houses, buildings, equipment, chattels of any kind, and any item capable of being converted to cash;
- (d) “Capital Asset” means an “Asset” which cannot easily be converted into cash and which is usually held for a long period of time, including real estate and equipment that was purchased for a price exceeding One Thousand (\$1,000.00) Dollars;
- (e) “Council” means the Chief and Council of the Bigstone Cree Nation;
- (f) “Debt” means the total amount of the liabilities or financial obligations of the Nation;
- (g) “Deficit” means the amount by which expenditures exceed revenue in a fiscal year;
- (h) “Director” means the person employed in a department of the Nation to be responsible for the overall administration and financial management of that department;
- (i) “Director of Finance” means the person employed by the Nation to be responsible for the overall financial management of the Nation;
- (j) “Executive Director” means the person employed by the Nation to be responsible for the overall administration of the Nation;
- (k) “Expenditure” means a payment or a promise of a future payment made by the Nation during a fiscal year;
- (l) “Finance Authority” means a Board established by Chief and Council in Part 3 of this By-law;
- (m) “Fiscal Year” means an accounting period of 365 days commencing April 1st and ending March 31st of the following year;
- (n) “Immediate Family” means the spouse, common-law spouse, children, parents, siblings, in-laws, grandchildren, grandparents, foster parents, foster children, nephews, nieces, step-children, step-grandchildren, step grand-parents, legal guardian, same sex partners and their children and any person living in the same dwelling;
- (o) “Liabilities” means all outstanding financial obligations, debts, claims, or potential losses of the Nation;
- (p) “Member” means a person whose name appears on the Nation’s Membership List in accordance with the Membership laws applicable to the Nation;
- (q) “Nation” means the Bigstone Cree Nation;
- (r) “Nation funds” means all cash or negotiable instruments of the Nation and includes:
  - (i) all revenues and accounts receivable of the Nation,
  - (ii) monies borrowed by the Nation,
  - (iii) monies received or collected on behalf of the Nation,
  - (iv) all monies that are received or collected by the Nation pursuant to any agreement or funding arrangement, and
  - (v) monies received as resource revenues payable into the Nation's trust account by Her Majesty the Queen in Right of Canada or any government department representing Her Majesty;
- (s) “Revenue” means payments received by the Nation from any source.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1630

**3. Application**

3.1 This By-law applies to the Bigstone Cree Nation.

**PART 2**

**RESPONSIBILITIES OF CHIEF AND COUNCIL**

**4. Final Authority**

4.1 Council has the final authority and responsibility to account to Members in respect of all financial matters regarding the Nation.

4.2 Council shall do the following:

- (a) appoint and remove members of the Finance Authority in accordance with Part 3 herein,
- (b) report to the Nation's Members as required by this By-law, and
- (c) perform such further or other obligations as may be set out in this By-law.

**PART 3**

**FINANCE AUTHORITY**

**5. Creation of the Finance Authority**

5.1 Council shall establish a Finance Authority for the Nation which shall continue in existence notwithstanding changes in its membership from time to time.

5.2 Subject to sections 5.3, 5.4 and 5.5, the Finance Authority shall consist of five (5) members, appointed by Council from time to time, as follows:

- (a) the Executive Director,
- (b) the Director of Finance, and
- (c) three (3) members of Council appointed, from time to time, by Council.

5.3 The members of Council may only serve on the Finance Authority during the term of their elected office.

5.4 The Executive Director and the Director of Finance, for so long as he/she remains employed in their position, shall serve on the Finance Authority. In the event that either position is vacant, then Council may appoint a Councillor or an employee of the Nation to serve in place of the Executive Director or the Director of Finance, as the case may be, until such time as the position is filled.

5.5 A member of the Finance Authority may be removed from office as follows:

- (a) by a majority vote of the Finance Authority, if the member has missed three (3) consecutive scheduled meetings of the Finance Authority for which notice of not less than 48 hours has been given to the member; or
- (b) by a majority vote of Council.

5.6 A quorum of the Finance Authority shall consist of a minimum of three (3) members.

**6. Chairperson**

6.1 The Finance Authority shall select a Chairperson from its Members who shall preside over meetings of the Finance Authority.

**7. Finance Authority Responsibilities**

7.1 The Finance Authority shall be responsible for:

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1631

- (a) ensuring that the Nation develops and executes such policies and procedures as may be necessary for the implementation of this By-law,
- (b) maintaining or prescribing the form of such financial records, accounting and reporting systems in accordance with generally accepted accounting principles and sound financial management,
- (c) reporting to Council and making recommendations to Council on financial matters including the need for development of laws, policies, and procedures,
- (d) establishing rules of procedure for regular meetings and the conduct of business of the Finance Authority, and
- (e) such other matters relating to the financial affairs of the Nation as may be determined by Council.

#### **PART 4**

#### **DELEGATION OF AUTHORITY**

#### **8. Permitted Delegation**

- 8.1** The Nation shall file with the Finance Authority, a record of any delegation of authority to approve expenditures made by the Council. A delegation cannot have the effect of permitting the delegate to approve any expenditure which is not in accordance with an annual budget or to act in a manner inconsistent with this By-law.
- 8.2** Without limiting the generality of section 8.1, delegation of the following is expressly permitted and documentation need not be filed with the Finance Authority:
  - (a) the conduct of the administration necessary to discharge administrative responsibilities such as staff supervision,
  - (b) the administrative supervision of the compilation and preparation of the overall annual budget,
  - (c) the preparation of annual financial statements and long term financial projections and cash flows as required from time to time by the Finance Authority,
  - (d) monitoring financial compliance with any agreement and funding arrangement entered into by the Nation,
  - (e) administration and supervision of financial records and reporting systems, or
  - (f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit.

#### **PART 5**

#### **ANNUAL BUDGET**

#### **9. Budget Preparation**

- 9.1** The Nation shall be required to prepare and file with the Finance Authority, an annual budget.
- 9.2** The annual budget shall include, in separate categories in either the departmental or a consolidated budget, the total amounts budgeted for the remuneration of members of Council and the total amounts budgeted for the remuneration of employees of the Nation.
- 9.3** The annual budget shall be prepared and approved by the Council during the last quarter of the preceding Fiscal Year.

#### **10. Budget Monitoring**

- 10.1** The Director of Finance for the Nation is responsible for the following:

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1632

- (a) monitoring the annual budget on a monthly basis,
- (b) reporting any annual budget overruns to the Finance Authority, and
- (c) providing the Finance Authority with an explanation for the annual budget overruns.

## **PART 6**

### **FINANCIAL MANAGEMENT**

#### **11. Financial Management Policies**

**11.1** The Nation shall, subject to the express provisions of any agreement, approve and implement policies respecting financial management, including the following:

- (a) policies and procedures respecting the security and confidentiality of financial information which also include provision for the secured storage of cash, cheques, credit cards, and other financial instruments,
- (b) policies respecting deposits, which shall provide for:
  - (i) the creation of consolidated accounts,
  - (ii) the deposit and crediting of funds to appropriate accounts,
  - (iii) the circumstances in which funds from consolidated accounts may be reallocated to other accounts for investment purposes or program and services delivery,
  - (iv) the crediting of any interest earned on funds invested, and
  - (v) the deposit of surplus funds from segregated accounts at the end of the Fiscal Year.
- (c) policies respecting expenditures which ensure that all financial transactions are in accordance with annual budgets,
- (d) policies respecting payment authorization and invoicing, which shall include:
  - (i) provisions to ensure that no payment may be made for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized by the delegate authorized to approve expenditures, and
  - (ii) a requirement that invoices be provided upon completion of work or supply of goods or services, and
- (e) policies respecting financial signing authorities, which shall include:
  - (i) a requirement that all payments in excess of One Hundred (\$100.00) Dollars be paid by cheque, requisitioned by a document containing sufficient particulars to identify the reason for the payment including the payee, amount, and invoice reference, and
  - (ii) a requirement that the signatures of not less than two (2) of the persons appointed by the Council to be the signing authorities to sign each cheque drawn on the account of the Nation.

**11.2** All policies implemented pursuant to this By-law shall be filed with the Finance Authority.

## **PART 7**

### **CONTRACTING**

#### **12. Policies Respecting Contracting Authority**

**12.1** Subject to section 13, Council may delegate authority to permit the Nation to enter into contracts for work, goods, or services provided that such contracts are in accordance with an annual budget.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1633

- 12.2** Subject to section 13, contracts for work, goods, or services relating to the Nation not in accordance with an annual budget must receive the prior approval of Council subject to the following:
- (a) the Executive Director and the Director of Finance must confirm that there are sufficient funds to discharge the obligations under the proposed contract.
- 13. Contracting Guidelines**
- 13.1** This section applies to all contracts and capital purchases excepting those contracts which are in the nature of a general retainer with a member or firm which includes members of the Law Society of Alberta or the Law Society of another province of Canada, the Canadian Institute of Chartered Accountants, the Certified Management Accountants of Alberta, or another organization of professional service providers.
- 13.2** The Nation, shall, subject to the express provisions of any agreement, develop and implement policies respecting contracting guidelines, including the following:
- (a) policies respecting the value of any contracts or capital purchases which:
    - (i) may be authorized without going to tender or seeking requests for proposal,
    - (ii) may be made by seeking requests for proposal,
    - (iii) may be made by invitations to tender, and
    - (iv) must be made by public tender;
  - (b) policies governing emergency situations or circumstances where telephone bids may be accepted; and
  - (c) policies respecting a detailed tendering process.
- 13.3** All contracting policies shall be filed with the Finance Authority.
- 13.4** The lowest tender received shall normally be accepted unless Council files with the Finance Authority a Council resolution which contains the acceptance of tender other than the lowest tender and the reasons for the acceptance of this tender.
- 13.5** All contracts exceeding a value of One Thousand (\$1,000.00) Dollars must be in writing, signed by all parties to the contract and a copy shall be filed with the Finance Authority.

## **PART 8**

### **GRANTS, LOANS AND GUARANTEES TO MEMBERS**

- 14. Terms Respecting Grants, Loans and Guarantees**
- 14.1** The Nation is prohibited from making a grant, loan or loan guarantee to a Member except under the following circumstances:
- (a) where funds have been provided for such purposes to the Nation pursuant to an agreement, arrangement or other specially funded program,
  - (b) where funds have been specifically budgeted and set aside for such purposes, or
  - (c) where a guarantee for new housing is required by a financial institution (including Canada Mortgage and Housing Corporation) and the Member's credit risk is found to be satisfactory after Council has completed its due diligence with respect to the Member.
- 14.2** In all cases, the grant, loan, or guarantee must be made pursuant to a written policy governing the making of such grants, loans, or guarantees and documented by formal application documents and written agreements governing the terms, including:

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1634

- (a) maximum grant, loan, or guarantee amounts,
  - (b) the term of any loan or guarantee,
  - (c) repayment obligations, and
  - (d) reasonable debt collection practices.
- 14.3** Copies of all policies, application documents, and agreements respecting grants, loans, or guarantees shall be filed with the Finance Authority together with annual reporting on the status of any collection proceedings undertaken to enforce an agreement respecting a grant, loan, or guarantee.

## **PART 9**

### **CAPITAL ASSETS**

#### **15. Inventory Accounting**

- 15.1** The Nation shall maintain an up to date inventory of all capital assets, including housing, acquired after the implementation of this By-law.
- 15.2** The Nation shall adopt policies respecting the proper accounting and management of capital assets which shall include the following:
- (a) disclosure of capital assets on a statement of assets and liabilities as two separate self-balancing accounts: capital assets and equity in capital assets,
  - (b) charging amortization directly to the equity in capital assets account and not reported in a statement of revenues and expenditures,
  - (c) creation of a capital asset ledger showing a continuity of the original cost, purchases, disposals, depreciation, and accumulated depreciation by category of asset,
  - (d) recording of all loan proceeds relating to the financing of capital assets as liabilities in the capital assets fund and not as revenue in the operating funds,
  - (e) recording of all loans for acquisition of capital assets to be reflected in a schedule of loans for capital financing or the statement of changes in financial position,
  - (f) creation of a capital asset sub-ledger containing the following information:
    - (i) an identification number,
    - (ii) asset description,
    - (iii) acquisition cost,
    - (iv) name of the department given custodial responsibility for the asset, and
  - (g) fixing of identification tags to all capital assets.
- 15.3** The Nation shall, annually, file a copy of their inventory of capital assets and any capital asset policies with the Finance Authority.

#### **16. Capital Asset Management**

- 16.1** The Nation shall dispose of capital assets only in accordance with the following conditions:
- (a) the sale, rent or lease of capital assets to third parties, including Members, shall be on the basis of fair market value,
  - (b) prior to disposal of any capital asset, the responsible Director shall file a report to the Finance Authority respecting the planned method of disposal and the estimated recovery value, if any, and

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1635

- (c) all funds received from the rent, lease or sale of capital assets shall be deposited in the appropriate accounts and reported in the financial statements.
- 16.2** All capital assets shall be adequately insured against loss and copies of all policies of insurance shall be filed with the Finance Authority.
- 16.3** Without limiting the generality of this section and subject to any applicable laws which the Nation may choose to implement respecting housing, the Nation's Housing Authority or Department shall implement and file with the Finance Authority policies that provide for an open and accountable system of management for housing including efficient records maintenance in regards to the following:
- (a) requests for grants, loans, or other consideration relating to the housing unit,
  - (b) requests for the transfer of occupancy rights in housing units,
  - (c) requests to perform improvements to a housing unit including any claims or possible claims which the Member may make in relation to such improvements, or
  - (d) any other matter required to ensure that the Nation's housing inventory is properly managed and that records are maintained respecting every unit.

#### **PART 10**

#### **CONFLICT OF INTEREST**

**17. Conflict of Interest Rules**

- 17.1** Council shall act in accordance with the Conflict of Interest Policy relating to Council which has been approved by Council.
- 17.2** Employees of the Nation involved in any matter whatsoever with the Nation shall act in accordance with Conflict of Interest Policies relating to employees which have been approved by Council.

**18. Agreements Voidable**

- 18.1** Any agreement entered into by the Nation in respect of which there has been a breach of Part 10 of this By-law is voidable at the discretion of the Council, as the case may be, and shall be void and of no force or effect upon the delivery of a copy of a resolution of the Council confirming the termination of the agreement with the contracting party or parties as the case may be.

#### **PART 11**

#### **FUNDING AGREEMENTS OR ARRANGEMENTS**

**19. Council Approval**

- 19.1** The Council may, on behalf of the Nation approve such agreements or funding arrangements with Her Majesty the Queen in Right of Canada and any department thereof or Her Majesty the Queen in Right of the Province of Alberta and any department thereof or with any other party for the provision of funding for the Nation.

#### **PART 12**

#### **AUDIT**

**20. Appointment of Auditor**

- 20.1** Council shall, by resolution no later than March 1st of each Fiscal Year, appoint an auditor or auditors to audit the books and records of the Nation.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1636

**20.2** The auditor or auditors shall be qualified to perform an audit engagement pursuant to the *Regulated Accounting Profession Act*, RSA 2000, c. R-12 as amended.

**20.3** The auditor shall report to Council.

**21. Administrative Support**

**21.1** The Director of Finance shall be responsible for providing the auditor with access to all documents reasonably required to complete an audit engagement, including:

- (a) all books, records, accounts and vouchers,
- (b) information necessary for the completion of the audit;
- (c) Council resolutions,
- (d) Nation by-laws,
- (e) administration and financial regulations,
- (f) agreements,
- (g) policies, and
- (h) any other related documents.

**22. Content of Audited Statements**

**22.1** All audits shall comply with generally accepted accounting principles as established by the Canadian Institute of Chartered Accountants Handbook as well as any applicable funding or other agreements.

**22.2** The audit shall include a general review of the adequacy of the accounting procedures and systems of control.

**22.3** The audit shall include a schedule setting out the remuneration and expenses paid to each member of the Council.

**23. Acceptance of Audited Statements**

**23.1** Upon completion, and no later than July 30th of each year, the auditor shall present the annual audit to Council and to the Finance Authority.

**23.2** Copies of all audits shall be filed with the Finance Authority.

**PART 13**

**DEBT**

**24. Financial Indicators**

**24.1** The Finance Authority shall ensure that the Nation is operating within the Liquidity Ratio, Sustainability (Net Debt) Ratio and Working Capital to Revenue Ratio which are ratios implemented by Aboriginal Affairs and Northern Development Canada and are attached hereto as Schedule A.

**25. Exceeding The Ratios**

**25.1** In the event that the Nation exceeds any of the Ratios then the Finance Authority shall immediately implement whatever financial measures are necessary to ensure compliance with the Ratios in the next Fiscal Year.

**PART 14**

**MEMBERSHIP ACCESS TO INFORMATION**

**26. Access to Documents**

**26.1** Every Member who attends at the Nation's administration offices during regular business hours is entitled to review copies of any policy documents filed with the Finance Authority under this By-law.

**27. Information at Membership Meetings**

**27.1** Council shall call membership meetings to account to Members on financial matters relating to the Nation.

**PART 15**

**OFFENCES**

**28. Offence**

**28.1** Any person who intentionally hinders, misleads, or attempts to mislead an auditor, or refuses or fails to comply with a duty as set out in this By-law, is guilty of an offence and may, in the discretion of the Chief and Council, be liable to a fine of not more than One Thousand (\$1,000.00) Dollars.

**28.2** Council shall exercise its discretion under section 28.1 in accordance with the rules of natural justice and fairness. For the purposes of this section, natural justice and fairness means:

- (a) the person affected shall receive notice in writing of the allegation of breach of this By-law and the particulars of the alleged breach,
- (b) the person affected shall be entitled, within five (5) days of receiving a copy of the allegation, to make a written statement to the Council setting out his/her response to the allegation,
- (c) a hearing to consider whether there has been a breach and the appropriate penalty shall be convened by the Council, within ten (10) days of receiving the response, and the person affected and any other person who has information relevant to the allegation may appear and make submissions to the Council, and
- (d) Council shall deliver its decision in writing, including the facts which it has relied on in making the decision, no later than fifteen (15) days following the hearing.

**28.3** Notwithstanding section 28.1 and 28.2, a person who violates section 28.1 may be subject to further penalties, suspension or removal from office or employment, including:

- (a) in the case of employees, the provisions of any applicable employment policies or contracts,
- (b) in the case of elected officials, the provisions of the Nation's election laws,
- (c) disciplinary measures which may be undertaken by a professional regulatory body, or
- (d) criminal proceedings.

**29. Due Diligence Defence**

**29.1** No person may be found vicariously liable of an offence under this By-law and no person shall be found guilty of committing an offence under this By-law if the person establishes on a balance of probabilities that the person took all reasonable steps to prevent its commission.

**PART 16**  
**GENERAL MATTERS**

**30.0 Treaty Rights**

**30.1** This By-law shall be interpreted in accordance with the traditions, customs and values of the Bigstone Cree Nation and nothing in this By-law shall be interpreted as to deny, abrogate or derogate any Aboriginal or Treaty right of the Bigstone Cree Nation or its Members.

**31. Invalidity**

**31.1** If any provision of this By-law is determined by the Court to be invalid for any reason the provision shall be severed from the By-law and shall not affect the validity of the remaining provisions of the By-law.

**32. Amendment**

**32.1** This By-law may be amended in accordance with the following procedure:

- (a) in the first reading, a draft of the proposed amendment(s) shall be tabled with Chief and Council after which the proposed amendment(s) shall be available to Members of the Bigstone Cree Nation for their information,
- (b) in the second reading, Chief and Council shall review the proposed amendment(s) on a clause by clause basis and during this period shall consult with the Bigstone Cree Nation Membership as deemed necessary by Chief and Council, and
- (c) in the third reading, the proposed amendment(s) shall be voted upon by Chief and Council.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Chief and Council of the Bigstone Cree Nation this 10th day of July, 2013.

Voting in favour of the By-law are the following Members of Council:

signed \_\_\_\_\_ Ralph R. Cardinal  
Chief R. Cardinal

signed \_\_\_\_\_ Clara Moberly  
Councillor Clara Moberly

signed \_\_\_\_\_ Winston Manossa  
Councillor Winston Manossa

signed \_\_\_\_\_ John Gullion  
Councillor John Gullion

signed \_\_\_\_\_ Ivan Alook  
Councillor Ivan Alook

signed \_\_\_\_\_ Eva Yellowknee  
Councillor Eva Yellowknee

signed \_\_\_\_\_ Clifford Cardinal  
Councillor Clifford Cardinal

signed \_\_\_\_\_ Silas Yellowknee  
Councillor Silas Yellowknee

signed \_\_\_\_\_ Linda Gladue  
Councillor Linda Gladue

**SCHEDULE A**  
**FINANCIAL INDICATORS**

New financial indicators are needed due to the changes to the Common Government Reporting Model under the standards of the Public Sector Accounting Board (PSAB).

The following three ratios have been implemented by Aboriginal Affairs and Northern Development Canada as the new financial indicators:

**1.) Liquidity Ratio**

Calculated as follows:

$$\frac{(\text{Unrestricted Cash} + \text{Accounts Receivables [Band Member Receivables Removed]} + \text{Temporary Investments})}{(\text{Line of Credit} + \text{Accounts Payable} + \text{Deferred Revenue} + \text{Current Portion of Long Term Debt})}$$

The liquidity ratio calculates whether the Recipient has sufficient assets to cover current liabilities over the short term.

The threshold established for this ratio is set 0.9. That means if 90% of the Recipient's current assets are required to address the current liabilities, the Recipient should be able to continue operations in the short term. If the ratio is lower than 0.9, the Recipient may have trouble addressing its current debt obligations.

**2.) Sustainability (Net Debt) Ratio**

Calculated as follows:

$$\frac{(\text{Total Financial Assets} - \text{Trust Funds} - \text{Government Business Equity})}{\text{Total Liabilities}}$$

The sustainability ratio calculates the Recipient's ability to service operational and capital obligations over the long term.

The threshold established for this ratio is 0.5. That means if 50% or more of the Recipient's liabilities can be addressed by the assets at disposal, then in the long term, the recipient will be likely able to sustain themselves.

**3.) Working Capital to Revenue Ratio**

Calculated as follows:

$$\frac{(\text{Unrestricted Cash} + \text{Accounts Receivables [Band Member Receivables Removed]} + \text{Temporary Investments}) - (\text{Line of Credit} + \text{Accounts Payable} + \text{Deferred Revenue} + \text{Current Portion of Long Term Debt})}{\text{Revenue}}$$

The working capital to revenue ratio tests to see if the Recipient is able to cover a working capital deficiency and maintain proper program delivery throughout the year.

The threshold established for this ratio is set at -8% (which is equivalent to roughly one month's revenue). If the coming year's revenue is required to address the outstanding current liabilities, the Recipient may have trouble operating in the short term.

**Negative results for these ratios are used as indicators. Negative results will require further review of the Recipient's financial health prior to taking action.**

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1640

**BIGSTONE CREE FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective August 13, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2014*.
2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,
  - (a) for non-residential 2.45%
  - (b) for machinery and equipment 2.10%
3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 28th, 2014.

_____	signed _____
Chief Ralph Cardinal	Eva Yellowknee
	Councillor Eva Yellowknee
signed _____	signed _____
Clara Moberly	Ivan Alook
Councillor Clara Moberly	Councillor Ivan Alook
signed _____	signed _____
Silas Yellowknee	John Gullion
Councillor Silas Yellowknee	Councillor John Gullion
signed _____	signed _____
Clayton T. Auger	Linda Gladue
Councillor Clayton T. Auger	Councillor Linda Gladue
signed _____	signed _____
Winston Manossa	Edward Wapahoo
Councillor Winston Manossa	Councillor Edward Wapahoo
_____	
Councillor Clifford Cardinal	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1641

**DENE THA' FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective August 13, 2014]

WHEREAS the Dene Tha' First Nation Chief and Council have met at a duly convened meeting held on May 26, 2014 in Chateh, Alberta; and

WHEREAS the Chief and Council are empowered to act on behalf of the Dene Tha' First Nation; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Tax Rates By-law 2014*.

2. Pursuant to Section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential 1.80%

(b) for machinery and equipment 1.30%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development [Aboriginal Affairs Northern Development Canada]\*.

This by-law is hereby enacted by Council at a duly convened meeting held on May 26, 2014.

Quorum: 5 (five)

signed Joe Pastion  
Chief Joe Pastion

signed Joseph Bernard Beaulieu  
Councillor Joseph Bernard Beaulieu

signed Stephen Didzena  
Councillor Stephen Didzena

signed Harold Wasp-Colin  
Councillor Harold Wasp-Colin

\_\_\_\_\_  
Councillor Delbert Salopree

signed Fabian Chonkolay  
Councillor Fabian Chonkolay

signed Shane Providence-Toho  
Councillor Shane Providence-Toho

\_\_\_\_\_  
Councillor Sidney Chambaud

signed Thomas Ahkimmachie  
Councillor Thomas Ahkimmachie

\* Text added and initialled by the First Nation.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1642

**FORT MCKAY FIRST NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013**

[Effective January 24, 2014]

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 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 WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2013*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1643

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2013, at Fort McKay, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

signed \_\_\_\_\_ Jim Boucher  
Chief Jim Boucher

signed \_\_\_\_\_ Raymond Powder  
Councillor Raymond Powder

signed \_\_\_\_\_ Gerald Gladue  
Councillor Gerald Gladue

signed \_\_\_\_\_ David Bouchier  
Councillor David Bouchier

signed \_\_\_\_\_ Ruth McKenzie  
Councillor Ruth McKenzie

**SCHEDULE**

FORT MCKAY FIRST NATION  
2013 ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 2,572,092.68
(i) Arrears – property tax arrears	\$ 20,966.97
(ii) Credits – overpayments on property taxes	\$ -1,324.66
(iii) Penalties – late payment penalties on property taxes	\$ 8,687.97
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$ 2,600,422.96</b>

**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	2,343,213.69
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	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1645

5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 257,209.27
<b>TOTAL EXPENDITURES</b>	<b>2,600,422.96</b>
<b>BALANCE</b>	<b>00.00</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1646

**FORT MCKAY FIRST NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective August 15, 2014]

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 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 WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2014*.

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 Fort McKay First Nation, 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 *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual taxation budget for the 2014 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1647

**11.** This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.** The Schedule attached to this By-law forms part of and is an integral part of this By-law.

**13.** This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2014, at Fort McKay, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

signed Jim Boucher  
Chief Jim Boucher

signed Gerald Gladue  
Councillor Gerald Gladue

signed Raymond Powder  
Councillor Raymond Powder

signed David Bouchier  
Councillor David Bouchier

signed Ruth McKenzie  
Councillor Ruth McKenzie

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1648

**FORT MCKAY FIRST NATION**  
ANNUAL PROPERTY TAX BUDGET, 2014

**REVENUES**

Total Tax Levy:	\$2,921,096.69
Arrears	\$ 13,737.60
Credits	\$ -
Penalties	<u>\$ 3,512.81</u>
Tax Revenue	\$2,938,347.10
Carry Forward Income Unallocated from Previous Year	\$ -
Surplus/Deficit from Previous Year	\$ -
Other	\$ -
<b>TOTAL POTENTIAL REVENUE</b>	<b><u>\$2,938,347.10</u></b>

**EXPENDITURES**

	<u>Estimate</u>
<i>Community Development:</i>	
Infrastructure Projects	\$1,674,857.84
<i>Administration:</i>	
Tax Administrator Salary/Appeal Board Fees	\$ 18,650.41
Tax Assessor Fees	\$ 54,500.00
<i>Park Development</i>	
Maintenance	\$ 744,586.78
Utility Services	\$ 298,834.71
Contingency (5% of Budget)	\$ 146,917.36
<b>TOTAL EXPENDITURES</b>	<b><u>\$2,938,347.10</u></b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1649

**FORT MCKAY FIRST NATION  
TAX RATES BY-LAW 2013**

[Effective January 24, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2013*.
2. Pursuant to Section 8(1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2013 shall be,
  - (a) for non-residential and linear property 2.12%
  - (b) for machinery and equipment 1.83%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 21, 2013.

signed \_\_\_\_\_ Jim Boucher  
Chief Jim Boucher

signed \_\_\_\_\_ Raymond Powder  
Councillor Raymond Powder

signed \_\_\_\_\_ Gerald Gladue  
Councillor Gerald Gladue

signed \_\_\_\_\_ Ruth McKenzie  
Councillor Ruth McKenzie

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1650

**FORT MCKAY FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective August 13, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2014*.
2. Pursuant to Section 8(1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2014 shall be,
  - (a) for non-residential and linear property 2.16%
  - (b) for machinery and equipment 1.81%
3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 21st, 2014.

signed \_\_\_\_\_ Jim Boucher  
Chief Jim Boucher

signed \_\_\_\_\_ Gerald Gladue  
Councillor Gerald Gladue

signed \_\_\_\_\_ David Bouchier  
Councillor David Bouchier

signed \_\_\_\_\_ Ruth McKenzie  
Councillor Ruth McKenzie

signed \_\_\_\_\_ Raymond Powder  
Councillor Raymond Powder

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1651

**FORT MCMURRAY #468 FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013**

[Effective January 24, 2014]

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 Fort McMurray #468 First Nation has enacted the *Fort McMurray #468 First Nation Band Property Tax By-Law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 50 of the *Fort McMurray #468 First Nation Band Property Tax By-Law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2013*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Fort McMurray #468 First Nation Band Property Tax By-Law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1652

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5th day of Dec., 2013, at Gregoire Lk. Reserve, in the Province of Alberta.

A quorum of Council consists of (2) members of Council.

signed \_\_\_\_\_ Ron Kreutzer  
Chief Ron Kreutzer

signed \_\_\_\_\_ Cleo Reece  
Councillor Cleo Reece

**SCHEDULE**

**FORT MCMURRAY #468 FIRST NATION  
2013 ANNUAL BUDGET AND INTERIM BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 8,401.59
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$ 8,401.59</b>

**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. Education
  - b. Planning and Zoning
  - c. Community Planning

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1654

- d. Economic Development Program
  - e. Tourism
  - f. Trade and Industry
  - g. Land Rehabilitation and Beautification
  - h. Other Regional Planning and Development
6. Environment Health Services
- a. Water Purification and Supply
  - b. Sewage Collection and Disposal
  - c. Garbage Waste Collection and Disposal
  - d. Recycling
  - e. Other Environmental Services
7. Fiscal Services
- a. Long-term Payments to the First Nations Finance Authority
  - b. Interim Financing Payments to the First Nations Finance Authority
  - c. Other Payments
  - d. Accelerated Debt Payments
  - e. Other Fiscal Services
8. Other Services
- a. Health
  - b. Social Programs and Assistance
  - c. Agriculture
  - d. Education
  - e. Other Service
9. Contingency Amounts (2% of budget)

**TOTAL EXPENDITURES**

**BALANCE**

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1655

**FORT MCMURRAY #468 FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective July 22, 2014]

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 Fort McMurray #468 First Nation has enacted the *Fort McMurray #468 First Nation Band Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 50 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2014*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Fort McMurray #468 First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Fort McMurray #468 First Nation Band Property Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1656

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20 day of May, 2014, at FMFN, in the Province of Alberta.

A quorum of Council consists of (2) members of Council.

signed \_\_\_\_\_ Ron Kreutzer, Sr.  
Chief Ron Kreutzer, Sr.

signed \_\_\_\_\_ Ron A. Kreutzer, Jr.  
Councillor Ron A. Kreutzer, Jr.

signed \_\_\_\_\_ Cleo Reese  
Councillor Cleo Reese

**SCHEDULE**

**FORT MCMURRAY #468 FIRST NATION  
2014 ANNUAL BUDGET AND INTERIM BUDGET**

**PART 1: REVENUES**

1. Local revenues for current Fiscal year:	
a. Property Tax	\$ 8,757.86
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$ 8,757.86</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 8,757.86
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. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1658

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,757.86</b>
<b>BALANCE</b>	<b>NIL</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1659

**FORT MCMURRAY #468 FIRST NATION  
TAX RATES BY-LAW 2013**

[Effective January 24, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McMurray #468 First Nation enacted the *Fort McMurray #468 First Nation Band Property Tax By-law* on February 11, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McMurray #468 First Nation Tax Rates By-law 2013*.

2. Pursuant to Section 11 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

- |                                 |       |
|---------------------------------|-------|
| (a) for non-residential         | 1.45% |
| (b) for machinery and equipment | 1.45% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on Dec. 5, 2013.

signed \_\_\_\_\_ Ron Kreutzer  
Chief Ron Kreutzer

signed \_\_\_\_\_ Cleo Reece  
Councillor Cleo Reece

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1660

**FORT MCMURRAY #468 FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective July 22, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McMurray #468 First Nation enacted the *Fort McMurray #468 First Nation Band Property Tax By-law* on February 11, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McMurray #468 First Nation Tax Rates By-law 2014*.

2. Pursuant to Section 11 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

- (a) for non-residential 1.45%
- (b) for machinery and equipment 1.45%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 20, 2014.

signed \_\_\_\_\_ Ron Kreutzer, Sr.  
Chief Ron Kreutzer, Sr.

signed \_\_\_\_\_ Ron Kreutzer, Jr.  
Councillor Ron Kreutzer, Jr.

signed \_\_\_\_\_ Cleo Reese  
Councillor Cleo Reese

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1661

**LOON RIVER FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective August 13 , 2014]

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 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 WHEREAS Section 51 of the *Loon River First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

**1.** This By-law may be cited as the *Loon River First Nation Annual Property Taxation Expenditure By-law, 2014*.

**2.** In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Loon River First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Loon River First Nation Property Assessment and Taxation By-law*.

**3.** The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1662

**6.** This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**7.** Expenditures of local revenues must be made only in accordance with the annual budget.

**8.** Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

**9.** Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

**10.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.** The Schedule attached to this By-law forms part of and is an integral part of this By-law.

**13.** This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2014, at Loon River First Nation, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

signed \_\_\_\_\_ Arthur Noskey  
Chief Arthur Noskey

signed \_\_\_\_\_ Shayne Letendre  
Councillor Shayne Letendre

signed \_\_\_\_\_ Maybe Noskiye  
Councillor Maybe Noskiye

signed \_\_\_\_\_ Ivan Sawan  
Councillor Ivan Sawan

signed \_\_\_\_\_ Albert Ward  
Councillor Albert Ward

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1663

**SCHEDULE**

LOON RIVER FIRST NATION  
2014 ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$878,915.32
<b>TOTAL REVENUES</b>	<b>\$878,915.32</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 63,915.32
b. General Administrative	\$150,000.00
2. Protection Services	
a. Other Protective Services (loan)	\$117,175.78
3. Transportation	
a. Roads and Streets	\$106,054.24
b. Snow and Ice Removal	\$182,824.22
6. Environment Health Services	
a. Water Purification and Supply	\$150,000.00
b. Garbage Waste Collection and Disposal	\$ 45,000.00
8. Other Services	
a. Health	\$ 20,000.00
b. Social Programs and Assistance	
9. Contingency Amounts	\$ 43,945.76
<b>TOTAL EXPENDITURES</b>	<b>\$878,915.32</b>
<b>BALANCE</b>	<b>\$ 0</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1664

**STONEY TRIBAL ADMINISTRATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013**

[Effective January 24, 2014]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearpaw, Chiniki and Wesley Bands; and

Whereas the Stoney Tribal Council has met in quorum at a duly convened meeting on the 11th day of September, 2013; 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 Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Stoney Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Property Taxation Expenditure By-law, 2013*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Stoney Property Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1665

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

QUORUM: Nine (9)

signed \_\_\_\_\_ Darcy Dixon  
Chief Darcy Dixon

signed \_\_\_\_\_ Bruce Labelle  
Chief Bruce Labelle

signed \_\_\_\_\_ Ernest Wesley  
Chief Ernest Wesley

\_\_\_\_\_  
Councilor Rex Daniels

signed \_\_\_\_\_ Frank Chiniquay  
Councilor Frank Chiniquay

\_\_\_\_\_  
Councilor Shane Crawler

signed \_\_\_\_\_ Narvil Kootenay  
Councilor Narvil Kootenay

\_\_\_\_\_  
Councilor Clifford Powderface

signed \_\_\_\_\_ Tater House  
Councilor Tater House

signed \_\_\_\_\_ Roderick Hunter  
Councilor Roderick Hunter

signed \_\_\_\_\_ Terrance Rider  
Councilor Terrance Rider

signed \_\_\_\_\_ Hank Show  
Councilor Hank Show

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1666

\_\_\_\_\_  
Councilor Larry Daniels

signed \_\_\_\_\_ Lional Wildman  
Councilor Lional Wildman

signed \_\_\_\_\_ Homer Twoyoungmen  
Councilor Homer Twoyoungmen

**SCHEDULE**

STONEY TRIBAL ADMINISTRATION  
2013 ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 769,708.04
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$ 769,708.04</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$ 692,737.24
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. Education	
b. Planning and Zoning	
c. Community Planning	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1668

d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	\$ 76,970.80
	<b>TOTAL EXPENDITURES</b>	<b>\$769,708.04</b>
	<b>BALANCE</b>	<b>0.00</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1669

**STONEY FIRST NATION  
TAX RATES BY-LAW 2013**

[Effective January 24, 2014]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearpaw, Chiniki and Wesley Bands; and

Whereas the Stoney Tribal Council has met in quorum at a duly convened meeting on the 12th day of December, 2013; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Assessment and Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law 2013*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

- |                                |       |
|--------------------------------|-------|
| (a) for non-residential        | 1.50% |
| (b) or machinery and equipment | 0.85% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

QUORUM: Nine (9)

signed Darcy Dixon  
Chief Darcy Dixon

signed Bruce Labelle  
Chief Bruce Labelle

signed Ernest Wesley  
Chief Ernest Wesley

signed Rex Daniels  
Councilor Rex Daniels

signed Frank Chiniquay  
Councilor Frank Chiniquay

\_\_\_\_\_  
Councilor Shane Crawler

signed Narvil Kootenay  
Councilor Narvil Kootenay

signed Clifford Powderface  
Councilor Clifford Powderface

signed Tater House  
Councilor Tater House

signed Roderick Hunter  
Councilor Roderick Hunter

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1670

---

Councilor Terrance Rider

---

Councilor Hank Show

signed Larry Daniels

Councilor Larry Daniels

---

Councilor Lional Wildman

signed Homer Twoyoungmen

Councilor Homer Twoyoungmen

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1671

**STURGEON LAKE CREE NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective August 15 , 2014]

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 Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

**1.** This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2014*.

**2.** In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Sturgeon Lake Cree Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Sturgeon Lake Band Taxation and Business Licensing By-law*.

**3.** The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

**4.(1)** The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

**5.** The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1672

**6.** This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

**7.** Expenditures of local revenues must be made only in accordance with the annual budget.

**8.** Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

**9.** Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

**10.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.** The Schedule attached to this By-law forms part of and is an integral part of this By-law.

**13.** This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of April, 2014, at Sturgeon Lake, in the Province of Alberta.

A quorum of Council consists of FOUR (4) members of Council.

signed \_\_\_\_\_ Richard Kappo  
Chief Richard Kappo

\_\_\_\_\_  
Councillor Clyde Goodswimmer

signed \_\_\_\_\_ Dion Napio  
Councillor Dion Napio

signed \_\_\_\_\_ Amanda Gladue  
Councillor Amanda Gladue

signed \_\_\_\_\_ Karl Moses  
Councillor Karl Moses

signed \_\_\_\_\_ Patsy Campbell  
Councillor Patsy Campbell

signed \_\_\_\_\_ Darwin Hamelin  
Councillor Darwin Hamelin

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1673**SCHEDULE**STURGEON LAKE CREE NATION  
2014 ANNUAL BUDGET AND INTERIM BUDGET**PART 1: REVENUES**

1. Local revenues for current Fiscal year:	
a. Property Tax	\$100,027.72
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$100,027.72</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	\$ 90,024.94
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. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1674

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 10,002.78
<b>TOTAL EXPENDITURES</b>	<b>\$100,072.72</b>
<b>BALANCE</b>	<b>\$ 0</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1675

**STURGEON LAKE CREE NATION  
TAX RATES BY-LAW 2014**

[Effective August 15, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986,

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Tax Rates By-law 2014*.
2. Pursuant to Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the 2014 tax rates for each class of property shall be:
  - (a) For non-residential 1.85%
  - (b) For machinery and equipment 1.45%
3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on April 9, 2014.

signed \_\_\_\_\_ Richard Kappo  
Chief Richard Kappo

\_\_\_\_\_  
Councilor Clyde Goodswimmer

signed \_\_\_\_\_ Dion Napio  
Councilor Dion Napio

signed \_\_\_\_\_ Amanda Gladue  
Councilor Amanda Gladue

signed \_\_\_\_\_ Karl Moses  
Councilor Karl Moses

signed \_\_\_\_\_ Patsy Campbell  
Councilor Patsy Campbell

signed \_\_\_\_\_ Darwin Hamelin  
Councilor Darwin Hamelin

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1676

**SUCKER CREEK FIRST NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective July 21, 2014]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

1. This By-law may be cited as the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law, 2014*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Sucker Creek First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1677

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 6 day of May, 2014, at Sucker Creek Reserve, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

signed \_\_\_\_\_ James Badger  
Chief James Badger

signed \_\_\_\_\_ Terry Calliou  
Councillor Terry Calliou

signed \_\_\_\_\_ Sandra McKenzie-Cunningham  
Councillor Sandra McKenzie-Cunningham

signed \_\_\_\_\_ Carol Okemow  
Councillor Carol Okemow

signed \_\_\_\_\_ David Prince  
Councillor David Prince

signed \_\_\_\_\_ Allan Willier  
Councillor Allan Willier

signed \_\_\_\_\_ Ester Prince  
Councillor Ester Prince

**SCHEDULE**

**SUCKER CREEK FIRST NATION  
2014 ANNUAL BUDGET AND INTERIM BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 83,573.39
2. Accumulated Surplus - Local revenues Carried over from the previous year	\$ 0.00
3. Accumulated Deficit - Local revenues Carried over from the previous year	\$ 0.00
<b>TOTAL REVENUES</b>	<b>\$ 83,573.39</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 81,901.93
2. Contingency (2% of Budget)	\$ 1,671.46
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,573.39</b>
<b>BALANCE</b>	<b>Nil</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1679

**SUCKER CREEK FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective July 21, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sucker Creek First Nation enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* on May 4, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sucker Creek First Nation Tax Rates By-law 2014*.
2. Pursuant to Section 54 of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the rate of tax applied against the assessed value of property shall be,
  - (a) for non-residential and linear property 1.85%
  - (b) for machinery and equipment 1.45%
3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 5, 2014.

signed \_\_\_\_\_ James Badger  
Chief James Badger

signed \_\_\_\_\_ Terry Calliou  
Councillor Terry Calliou

signed \_\_\_\_\_ Sandra McKenzie-Cunningham  
Councillor Sandra McKenzie-Cunningham

signed \_\_\_\_\_ Carol Okemow  
Councillor Carol Okemow

signed \_\_\_\_\_ David Prince  
Councillor David Prince

signed \_\_\_\_\_ Alan Willier  
Councillor Allan Willier

signed \_\_\_\_\_ Ester Prince  
Councillor Ester Prince

F.N. Gaz. / Gaz. PN 2014.18

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1680

British Columbia / Colombie-Britannique

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1681

**BOOTHROYD INDIAN BAND**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

[Effective August 27, 2014]

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, 2014*.

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 First Nation’s annual taxation budget for the 2014 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1682

**10.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.** The Schedule attached to this By-law forms part of and is an integral part of this By-law.

**13.** This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of July, 2014, at Boothroyd, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

signed \_\_\_\_\_ Rick Campbell

Chief Rick Campbell

signed \_\_\_\_\_ Mike Campbell

Councillor Mike Campbell

signed \_\_\_\_\_ Lawrence Campbell

Councillor Lawrence Campbell

\_\_\_\_\_

Councillor Joe Campbell

**SCHEDULE “A”**  
**BOOTHROYD INDIAN BAND**  
**2014 ANNUAL PROPERTY TAX BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 22,493.34
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00

**TOTAL REVENUES** **\$ 22,493.34**

**EXPENDITURES**

General Government Expenditures	\$ 20,244.01
Taxes for Other Governments	\$
Transportation	\$
Other Expenditures	\$
Contingency Fund	\$ 2,249.33

**TOTAL EXPENDITURES** **\$ 22,493.34**

**BALANCE** **\$ 0.00**

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1684

**BOOTHROYD INDIAN BAND  
TAXATION RATES BY-LAW 2014**

[Effective August 27, 2014]

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 2014*.
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 2014 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25 day of July, 2014, at Boothroyd Indian Band Administration Office, Boston Bar, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

signed Rick Campbell  
Chief Rick Campbell

signed Lawrence Campbell  
Councillor Lawrence Campbell

\_\_\_\_\_  
Councillor Michael Campbell

signed Joe Campbell  
Councillor Joe Campbell

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1685

**SCHEDULE “A”**

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2014 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-Business	23.6101

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1686

**BOSTON BAR FIRST NATION  
TAX RATES BY-LAW 2014**

[Effective July 5, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the Boston Bar First Nation Assessment and Taxation By-laws (2004) on October 16, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Boston Bar First Nation Tax Rates By-law 2014*.

this 13th day of May, 2014.

A quorum consists of three (3) Councillors.

signed \_\_\_\_\_ Dolores O’Donaghey  
Chief Dolores O’Donaghey

signed \_\_\_\_\_ Christine Grafinger  
Councillor Christine Grafinger

signed \_\_\_\_\_ Diana Thomas  
Councillor Diana Thomas

**SCHEDULE A**

**BOSTON BAR FIRST NATION  
TAX RATES BY-LAW 2014**

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 — Utilities	39.9164
Class 6 — Business and Other	24.4749

**BURNS LAKE INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2014-01**

[Effective August 17, 2014]

WHEREAS:

The Property Assessment and Taxation By-laws 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 By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* 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 by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

**SHORT TITLE**

1. This by-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

**DEFINITIONS**

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Burns Lake 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,

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1689

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 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, by-laws and programs and the administration and operation of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Burns Lake Indian Band Property Taxation By-law* 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 By-laws, 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

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1690

(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 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 Burns Lake Indian Band Property Assessment and Taxation By-laws;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

#### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

4.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

#### **ANNUAL PROPERTY TAX BUDGET**

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 by-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and

(b) nothing in this by-law shall have the effect of amending section 12 of the *Property Taxation By-law* 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.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1691

**ADMINISTRATION AND ENFORCEMENT**

7. The surveyor of taxes shall administer this by-law.

**BY-LAW REMEDIAL**

8. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**MISCELLANEOUS**

9.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

**COMING INTO FORCE**

10. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly called and convened Burns Lake Band Council meeting held on the 4 day of June, 2014.

signed \_\_\_\_\_ Wesley Sam  
Chief Wesley Sam

signed \_\_\_\_\_ Dan George  
Councillor Dan George

\_\_\_\_\_  
Councillor Ron Charlie

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1692

BURNS LAKE INDIAN BAND  
TAXATION BUDGET: 2014

	2010	2011	2012	2013	2014	Change	Percent
<b>EXPENDITURES</b>							
General Government Services							
Supplies	\$1,400	\$1,400	\$1,400	\$1,400	\$3,600	\$2,200	157.14%
Council Honourariums	\$7,600	\$7,600	\$2,400	\$2,400	\$9,000	\$6,600	275.00%
Tax Appeals	\$1,200	\$1,200	\$1,200	\$1,200	\$2,500	\$1,300	108.33%
Administration & Lega	\$18,000	\$27,500	\$15,500	\$9,600	\$34,000	\$24,400	157.42%
Protective Services							
Emergency Measures	\$1,200	\$0	\$0	\$0	\$0	\$0	0.00%
Fire Protection	\$24,000	\$0	\$0	\$0	\$0	\$0	0.00%
Animal/Pest Control	\$1,200	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation Services							
Street Lights	\$2,300	\$0	\$0	\$0	\$0	\$0	0.00%
Recreational and Cultural Services							
Community Centre	\$57,000	\$110,000	\$110,000	\$25,000	\$120,000	\$95,000	86.36%
Community Development Services							
Planning	\$20,000	\$10,000	\$4,000	\$4,000	\$30,000	\$26,000	650.00%
Engineering	\$20,000	\$10,000	\$4,000	\$4,000	\$25,000	\$21,000	525.00%
Environmental Health Services							
Refuse	\$9,200	\$0	\$0	\$0	\$0	\$0	0.00%
Sewer	\$3,000	\$0	\$0	\$0	\$0	\$0	0.00%
Water	\$7,000	\$0	\$0	\$0	\$0	\$0	0.00%
Fiscal Services							
Capital Reserves	\$10,000	\$4,000	\$0	\$0	\$43,318	\$43,318	0%
Debt Charges	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.00%
Contingency Reserves	\$0	\$0	\$28,000	\$18,800	\$43,318	\$24,518	87.57%
Payments to Other Governmental Authorities							
BC Assessment	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0.00%
						\$0	
<b>Total:</b>	<b>\$305,500</b>	<b>\$294,100</b>	<b>\$288,900</b>	<b>\$188,800</b>	<b>\$433,136</b>	<b>\$244,336</b>	<b>84.57%</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1693

**BURNS LAKE INDIAN BAND**  
**RATES BY-LAW**  
**BY-LAW NO. 2014-02**

[Effective August 17, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Burns Lake Indian Band has duly and properly enacted the Burns Lake Indian Band Property Assessment and Taxation By-laws;

NOW BE IT THEREBY 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 *Burns Lake Indian Band 2013 Rates By-law No. 2014-02*.

2. Pursuant to Section 18.1 of the *Burns Lake Indian Band Property 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 *2014 Burns Lake Indian Band Rates By-law No. 2014-02*.

This by-law is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 4 day of June 2014, 2014.

signed \_\_\_\_\_ Wesley Sam  
Chief Wesley Sam

signed \_\_\_\_\_ Dan George  
Councillor Dan George

signed \_\_\_\_\_ Ron Charlie  
Councillor Ron Charlie

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1694

**SCHEDULE “A”**

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

<b>COLUMN 1</b>	<b>COLUMN 2</b>
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Burns Lake Indian Band Property 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>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 – Residential	15.51000
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

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1695

**COOK'S FERRY INDIAN BAND**  
**2014 RATES BY-LAW**  
**BY-LAW NO. 2014-TX01**

[Effective August 17, 2014]

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 land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993.

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2014 Rates By-law*.

2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2014 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.

3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2014 Rates By-law*.

This by-law is hereby enacted by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the 25 day of July 2014.

signed David Walkem  
Chief David Walkem

signed Oliver Hewitt  
Councillor Oliver Hewitt

signed Cheryl Billy  
Councillor Cheryl Billy

signed Alanna Cowan  
Councillor Alanna Cowan

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1696

**SCHEDULE “A”**

**COOK’S FERRY INDIAN BAND TAX RATES**

The Council of the Cook’s Ferry Indian Band hereby adopts the following rates for the 2014 taxation year for the following classes of property.

Property Classification	Cook’s Ferry Indian Band 2014 Tax Rates
2 Utilities	44.9905
4 Major Industry	38.1374
10 Prescribed Railway Right-of-Way	19.2568

NOTE: Class 10 – The rate is set in accordance with 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.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1697

**FORT NELSON FIRST NATION  
ANNUAL EXPENDITURE BY-LAW, 2013**

[Effective January 24, 2014]

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 Nelson First Nation (also known as Fort Nelson Indian Band) has enacted *Fort Nelson Indian Band Property Taxation By-law* on April 27th, 1994, respecting taxation for local purposes on reserve; and

C. The Council of the Fort Nelson First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Fort Nelson First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort Nelson First Nation Annual Expenditure By-law, 2013*.

2. In this By-law:

“Act” means the *Indian Act*, 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;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Fort Nelson First Nation, being a band under the Act;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“taxable property” means property in a reserve that is subject to taxation under the Taxation By-law; and

“Taxation By-law” means the *Fort Nelson Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule 1 to this By-law and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of Schedule 1.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1698

**8.** 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.

**9.** Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

**10.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**11.** This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

**12.** The Schedule attached to this By-law forms part of and is an integral part of this By-law.

**13.** This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly-convened meeting held on the 2nd day of Dec., 2013.

Quorum is of 4 council members.

signed \_\_\_\_\_ Sharleen Gale

Chief Sharleen Gale

\_\_\_\_\_

Councillor Roberta Dendys

Signed \_\_\_\_\_ Vance Parson

Councillor Vance Parson

signed \_\_\_\_\_ Theresa Fincaryk

Councillor Theresa Fincaryk

Signed \_\_\_\_\_ Kathi Dickie

Councillor Kathi Dickie

signed \_\_\_\_\_ Curtis Dickie

Councillor Curtis Dickie

**SCHEDULE 1**

**FORT NELSON FIRST NATION  
ANNUAL BUDGET AND INTERIM BUDGET**

**PART 1: REVENUES**

1. Local revenues for current fiscal year	\$61,907
2. Accumulated Surplus – Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit – Local revenues carried over from the previous fiscal year	\$0

**TOTAL REVENUES** **\$61,907**

**PART 2: EXPENDITURES**

1. General Administration	\$7,000
2. Culture Revitalization	\$17,000
3. Outreach & Addictions	\$7,000
4. Recreation	\$10,000
5. Economic Development	\$17,000
6. Contingency	\$3,907

**TOTAL EXPENDITURES** **\$61,907**

**BALANCE** **\$0**

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1700

**FORT NELSON FIRST NATION**

**RATES BY-LAW**

**BY-LAW NO. 2013-#1**

[Effective January 24, 2014]

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 Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation By-law* on April 27th, 1994;

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 Nelson First Nation Rates By-law 2013*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property 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 *Fort Nelson First Nation Rates By-law 2013*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly-convened meeting held on the 2nd day of Dec., 2013.

Quorum is of 4 council members.

\_\_\_\_\_  
Chief Sharleen Gale

\_\_\_\_\_  
Councillor Roberta Dendys

signed \_\_\_\_\_ Vance Parson  
Councillor Vance Parson

signed \_\_\_\_\_ Theresa Fincaryk  
Councillor Theresa Fincaryk

signed \_\_\_\_\_ Kathi Dickie  
Councillor Kathi Dickie

signed \_\_\_\_\_ Curtis Dickie  
Councillor Curtis Dickie

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1701

**SCHEDULE “A”**

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2013 taxation year for the following classes of property:

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property 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 Nelson Indian Band Property Taxation By-law</i> .
Class 1 – Residential	0
Class 2 – Utilities	38.5
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	34.3
Class 5 – Light Industry	31.6
Class 6 – Business and Other	0
Class 7 – Managed Forest Land	0
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	0

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1702

**HAISLA NATION  
RATES BY-LAW, 2014**

[Effective August 17, 2014]

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 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* and the *Haisla Nation Property Assessment and Taxation Amendment By-law 01-2011*;

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, 2014*.
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 *2014 Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2014, at Kitamaat Village in the Province of British Columbia.

Quorum for the Band Council is five (5) Council Members and one (1) Chief Councillor.

_____	signed _____ Taylor Cross
Chief Councillor Ellis Ross	Deputy Chief Councillor Taylor Cross
signed _____ Henry Amos	signed _____ Brenda Duncan
Councillor Henry Amos	Councillor Brenda Duncan
signed _____ Margaret Grant	_____
Councillor Margaret Grant	Councillor Willard Grant
signed _____ Joanne Ross	_____
Councillor Joanne Ross	Councillor Godfrey Grant
_____	_____
Councillor Russell Ross, Jr.	Councillor Lucille Harms
signed _____ Crystal Smith	
Councillor Crystal Smith	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1703

**SCHEDULE “A”**

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

<b>COLUMN 1</b> Class of Property as prescribed under Schedule II and Section 17 of the <i>Haisla Nation Property Assessment and Taxation By-law</i> .	<b>COLUMN 2</b> 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>Haisla Nation Property Assessment and Taxation By-law</i> .
Class 1 – Residential	
Sub-class a – Vacant Land	8.53899
Sub-class b – Land with Improvements/Other	6.04962
Class 2 – Utilities	57.38111
Class 4 – Major Industry	43.65310
Class 5 – Light Industry	56.86247
Class 6 – Business and Other	22.97662
Class 8 – Recreation/Non-Profit Organization	21.72253

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1704

**LOWER SIMILKAMEEN INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO.01-2014**

[Effective July 5, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C.1985, c. I-5 the Council of the Band may make by-laws for the purpose of taxation for local purposes of the land or interest in land, including rights to occupy, possess or use lands in a reserve, and with respect to any matter arising out of or ancillary to such a purpose; with the *Lower Similkameen Indian Band Property Taxation By-Law* it is necessary for Band Council during each taxation year to enact a By-law establishing, imposing and levying the tax for each separate property class within each separate taxation district;

AND WHEREAS the Council of the Lower Similkameen Indian Band enacted the *Lower Similkameen Indian Band Property Assessment and Taxation By-law* on August 28, 2002;

NOW IT BE 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 rate of taxation.

1. This by-law may be cited for all purposes as the *Lower Similkameen Indian Band Tax Rates By-law No.01-2014*

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rate for each class of property shall be in accordance with the rate schedule attached as Schedule "A", which forms part of the *Annual Tax Rates By-law No.01-2014*

THIS BY-LAW IS HEREBY DULY ENACTED by the Council on the 24th day of April, 2014, at Keremeos, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

signed \_\_\_\_\_ Keith Crow  
Chief Keith Crow

signed \_\_\_\_\_ Terry Terbasket  
Councillor Terry Terbasket

\_\_\_\_\_  
Councillor Lauren Terbasket

signed \_\_\_\_\_ Eliza Terbasket  
Councillor Eliza Terbasket

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1705

**SCHEDULE “A”**

The Council of the Lower Similkameen First Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

<b>Class of Property as prescribed under Schedule “A” and Section 22 of the <i>Lower Similkameen Indian Band 2002 Property Taxation By-Law</i></b>	<b>Rate of Tax applied against the land and improvements as determined in accordance with the <i>Lower Similkameen Indian Band Property Taxation By-law</i></b>
	<b>“Jurisdiction 716” Lands &amp; Improvements</b>
Class 1 – Residential	9.1440
Class 2 – Utilities	61.000
Class 3 – Unmanaged Forest Land	27.8550
Class 4 – Major Industry	27.0100
Class 5 – Light Industry	23.2325
Class 6 – Business and Other	20.6350
Class 7 – Managed Forest Land	11.3960
Class 8 – Recreational	9.0690
Class 9 – Farm	10.646
Class 10 – Railway	0.0000

**MUSQUEAM INDIAN BAND**

**RATES BY-LAW**

**BY-LAW NO. 2014-01**

[Effective July 22, 2014]

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 By-laws;

NOW BE IT THEREBY 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 *Musqueam Indian Band 2014 Rates By-law No. 2014-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property 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 this By-law being rates that are the same as those applied by the City of Vancouver for properties in the City.

This by-law is hereby enacted by Council at a duly convened meeting held as of the 1st day of June 2014.

signed \_\_\_\_\_ Wayne Sparrow  
Chief Wayne Sparrow

\_\_\_\_\_  
Councillor Nolan Charles

signed \_\_\_\_\_ Allyson Fraser  
Councillor Allyson Fraser

\_\_\_\_\_  
Councillor Howard E. Grant

\_\_\_\_\_  
Councillor Wade Grant

signed \_\_\_\_\_ Tammy Harkey  
Councillor Tammy Harkey

signed \_\_\_\_\_ Wendy John  
Councillor Wendy John

\_\_\_\_\_  
Councillor Wayne Sparrow

signed \_\_\_\_\_ Nora Stogan  
Councillor Nora Stogan

signed \_\_\_\_\_ Michele Point  
Councillor Michele Point

\_\_\_\_\_  
Councillor Myrtle McKay

\_\_\_\_\_  
Councillor Morgan Guerin

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1707**SCHEDULE "A"**

## 2014 ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

<b>COLUMN 1</b> TAXATION DISTRICT	<b>COLUMN 2</b> NAMED RESERVES COMPRISING THE TAXATION DISTRICT
VANCOUVER, BC	THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND
<b>COLUMN 3</b> Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band</i> <i>Property Taxation By-law</i> .	<b>COLUMN 4</b> Rate of tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam</i> <i>Indian Band Property Taxation By-law</i> .
Class 1 - Residential	3.67794
Class 2 - Utilities	52.26809
Class 3 - Supportive Housing	1.68065
Class 4 - Major Industry	42.59444
Class 5 - Light Industry	16.87987
Class 6 - Business and Other	15.91181
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	5.68183
Class 9 - Farm	3.53827

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1708

**NICOMEN INDIAN BAND**  
**ANNUAL EXPENDITURE BY-LAW, 2014**

[Effective July 21, 2014]

WHEREAS

A. Pursuant to subsection 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of 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 Nicomen First Nation has 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.

NOW THEREFORE the Council of the Nicomen First Nation duly enacts as follows:

1. This By-law may be cited as the *Nicomen First Nation Annual Expenditure By-law, 2014*.

2. In this By-law:

“Act” means the *Indian Act*, S.C. 1985, c. 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” means the Nicomen Indian Band;

“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 Nicomen First Nation, being a band under the Act;

“By-law” means this annual expenditure law enacted under paragraph 83(2) of 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 paragraph 83(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property assessment by-law and a property taxation by-law; and

“Taxation By-law” means the *Nicomen First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2014 and ending March 31, 2015, is attached as Schedule A to this By-law.

4. This By-law 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 By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Assessment and Taxation By-laws.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1709

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

#### **PROPERTY TAX REVENUE ACCOUNTS**

14.(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**

15. The Surveyor of Taxes shall administer this By-law.

#### **BY-LAW REMEDIAL**

16. This By-law shall be construed as being remedial, and shall be given such fair large and liberal construction and interpretation as best ensures the attainment of its objectives.

#### **MISCELLANEOUS**

17.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

#### **COMING INTO FORCE**

18. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 9th day of June, 2014.

A quorum of Council consists of 2 (3) members of Council.

signed \_\_\_\_\_ Donna M. Gallinger  
Chief Donna M. Gallinger

signed \_\_\_\_\_ Raymond Drynock  
Councillor Raymond Drynock

signed \_\_\_\_\_ Alissia Lytton  
Councillor Alissia Lytton

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1710**SCHEDULE "A"****2014 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5,971.79
---	------------

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00
--	---------

<b>TOTAL REVENUES</b>	<b>\$5,971.79</b>
-----------------------	-------------------

General Government Services	\$ 0.00
-----------------------------	---------

Protective Services	\$5,673.20
---------------------	------------

Transportation	\$ 0.00
----------------	---------

Recreation and Cultural Services	\$ 0.00
----------------------------------	---------

Community Development	\$ 0.00
-----------------------	---------

Environmental Health Services	\$ 0.00
-------------------------------	---------

Fiscal Services	\$ 0.00
-----------------	---------

Taxes for Other Governments	\$ 0.00
-----------------------------	---------

Other Expenditures	
--------------------	--

- Permitted Property Assessment and Taxation By-law Expenditures	\$ 0.00
--	---------

- Municipal Service Agreements	\$ 0.00
--------------------------------	---------

Contingency (5% of budget)	\$ 298.59
----------------------------	-----------

<b>TOTAL EXPENDITURES</b>	<b>\$5,971.79</b>
---------------------------	-------------------

<b>BALANCE</b>	<b>\$ 0.00</b>
----------------	----------------

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1711

**NICOMEN INDIAN BAND  
2014 RATES BY-LAW**

[Effective July 21, 2014]

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 the 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 Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxation By-law* on the 5th day of December 1991;

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 *Nicomen Indian Band Rates By-law*.

2. Pursuant to Section 24(5) of the *Nicomen Indian Band 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 *2014 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 09 day June, 2014.

A quorum for the Nicomen Indian Band Council is (2).

signed Donna M. Gallinger  
Chief Donna M. Gallinger

signed Raymond Drynock  
Councillor Raymond Drynock

signed Alissia Lytton  
Councillor Alissia Lytton

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1712

**SCHEDULE “A”**  
**PRESCRIBED TAX RATES**  
**FOR THE TAXATION YEAR 2014**

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

Class of Property	Tax Rates 2014
1. Residential	0.0
2. Utilities	26.1138
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*
	19.2586

\*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with 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.

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1713

**SCOWLITZ FIRST NATION  
TAX RATES BYLAW 2014**

[Effective July 5, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Scowlitz First Nation enacted the Scowlitz First Nation Assessment and Taxation By-laws (2004) on October 19, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Scowlitz First Nation Tax Rates By-law 2014*.

this 20th day of May, 2014

A quorum consists of two (2) Councillors.

signed \_\_\_\_\_ Andy Phillips  
Chief Andy Phillips

signed \_\_\_\_\_ Melwyn Hall  
Councillor Melwyn Hall

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1714

**SCHEDULE A**

**SCOWLITZ FIRST NATION  
TAX RATES BY-LAW 2014**

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 – Utilities	73.93756

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1715

**SISKA INDIAN BAND  
2013 RATES BY-LAW**

[Effective November 17, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2013 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska 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 *2013 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the 29th day of July, 2013.

signed \_\_\_\_\_ Fred Sampson  
Chief Fred Sampson

signed \_\_\_\_\_ Jocelyn Dunstan  
Councilor Jocelyn Dunstan

signed \_\_\_\_\_ Harriett Isaac  
Councilor Harriett Isaac

signed \_\_\_\_\_ Betsy Munro  
Councilor Betsy Munro

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1716

**SCHEDULE “A”**

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2013 taxation year for the following classes of property.

Column 1	Column 2
Class of property as prescribed under Schedule II and Section 11 of the <i>Siska Indian Band Property 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>Siska Indian Band Assessment and Taxation By-Laws</i>

Class 2 – Utilities 26.1890

Class 10 - CPR Right of Way 19.4440

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1717

**SISKA INDIAN BAND  
2014 RATES BY-LAW**

[Effective August 13, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2014 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska 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 *2014 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the 26 day of June, 2014.

signed \_\_\_\_\_ Fred Sampson  
Chief Fred Sampson

signed \_\_\_\_\_ Jocelyn Dunstan  
Councilor Jocelyn Dunstan

signed \_\_\_\_\_ Harriett Isaac  
Councilor Harriett Isaac

signed \_\_\_\_\_ Betsy Munro  
Councilor Betsy Munro

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1718

**SCHEDULE “A”**

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2014 taxation year on the following classes of property.

Column 1	Column 2
Class of property proscribed under Schedule II and Section 11 of the <i>Siska Indian Band Property 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>Siska Indian Band Assessment and Taxation By-laws</i>

Class 2 – Utilities	26.2643
Class 10 – CPR Right of Way	19.3414

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1719

**SKUPPAH INDIAN BAND  
RATES BY-LAW 2014**

[Effective August 17, 2014]

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 Skuppah Indian Band enacted the *Skuppah Indian Band Taxation By-law* on December 5, 1991;

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 *Skuppah Indian Band 2014 Rates By-law*.
2. Pursuant to Section 24(5) of the *Skuppah 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 *2014 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 1st day of July, 2014.

A quorum for the Skuppah Indian Band Council is one (1).

signed \_\_\_\_\_ Doug McIntyre  
Doug McIntyre  
Chief, Skuppah Indian Band

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1720

**SCHEDULE “A”**  
SKUPPAH INDIAN BAND  
PRESCRIBED TAX RATES  
FOR THE TAXATION YEAR 2014

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

<u>Class of Property</u>	<u>Tax Rate</u>
Class 10-Railway Right-of-Way	19.34137

\*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with 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.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1721

**SNUNEYMUXW FIRST NATION**

**RATES BY-LAW**

**BY-LAW NO 2013-1**

[Effective January 24, 2014]

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 our ancillary to such purpose;

AND WHEREAS THE Council of the Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 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 *Snuneymuxw First Nation Taxation Rates By-law 2013-1*.

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the 2013 *Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at the duly convened meeting held on the 22nd day of October, 2013.

\_\_\_\_\_  
Chief Douglas White III

signed \_\_\_\_\_ William Yoachim  
Councillor William Yoachim

signed \_\_\_\_\_ Karen Ahenakew  
Councillor Karen Ahenakew

signed \_\_\_\_\_ Douglas White II  
Councillor Douglas White II

\_\_\_\_\_  
Councillor Sandra Good

\_\_\_\_\_  
Councillor Emily Manson

signed \_\_\_\_\_ Paul Wyse-Seward  
Councillor Paul Wyse-Seward

signed \_\_\_\_\_ Michael Wyse  
Councillor Michael Wyse

\_\_\_\_\_  
Councillor John Wesley

\_\_\_\_\_  
Councillor James Seward

\_\_\_\_\_  
Councillor Eric Wesley

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1722

### SCHEDULE "A"

The Council of Snuneymuxw First Nation hereby adopts the following taxation rates for the 2013 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .	COLUMN 2 Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .
Class	Rate
01 Residential	9.1135
02 Utilities	62.9142
03 Supportive Housing	6.8465
04 Major Industry	20.9853
05 Light Industry	22.4851
06 Business and Other	23.6667
07 Managed Forest Land	29.6919
08 Recreation/Non-Profit Organization	14.3627
09 Farm	4.7762

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1723

**SODA CREEK INDIAN BAND**  
**RATES BY-LAW**  
**BY-LAW NO. 2013-TX01**

[Effective November 26, 2013]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, 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 Taxation and Assessment By-law* on Nov 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 2013*.

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 2013 *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 9th day of July, 2013.

signed \_\_\_\_\_ Bev Sellars  
Chief Bev Sellars

signed \_\_\_\_\_ Marjorie Sellars  
Councillor Marjorie Sellars

signed \_\_\_\_\_ Marnie Sellars  
Councillor Marnie Sellars

signed \_\_\_\_\_ Thomas Phillips  
Councillor Thomas Phillips

signed \_\_\_\_\_ Donna Dixon  
Councillor Donna Dixon

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1724

**SCHEDULE A**

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2013 for the following classes of property.

<b>Class of Property</b>	<b>Tax Rate</b>
1. Residential	0
2. Utility	26.72
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1725

**TS'KW'AYLAXW FIRST NATION  
RATES BY-LAW 2012-T01**

[Effective February 14, 2014]

**SCHEDULE "A"  
PRESCRIBED TAX RATES  
FOR THE TAXATION YEAR 2013**

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2013 taxation year for the following classes of property.

CLASS OF PROPERTY	TAX RATE
1. Residential	10.5648
2. Utility	33.000
3. Unmanaged Forest	00.0000
4. Major Industry	29.9758
5. Light Industry	25.6270
6. Business/Other	22.1717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5924
9. Farm	12.3415

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as By-law 2012-T01 by the Chief and Council of Ts'kw'aylaxw First Nation.

Approved and passed at a duly convened meeting of Ts'kw'aylaxw First Nation held at the Ts'kw'aylaxw First Nation Administration office, Pavilion, British Columbia, this 16th day of December 2013.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

A quorum of Band Council consists of four (4) members of Council.

\_\_\_\_\_  
Chief Robert Shintah

signed \_\_\_\_\_ Carrie Bob  
Councillor Carrie Bob

signed \_\_\_\_\_ Marvin Bob  
Councillor Marvin Bob

signed \_\_\_\_\_ Georgina Grinder  
Councillor Georgina Grinder

signed \_\_\_\_\_ Dolores McDonald  
Councillor Dolores McDonald

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1726

**UPPER SIMILKAMEEN INDIAN BAND**  
**2013 RATES BY-LAW**  
**BY-LAW NO. 13-01**

[Effective November 26, 2013]

WHEREAS:

Pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest 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 Upper Similkameen Indian Band enacted the Upper Similkameen Property Assessment and Taxation By-laws on December 13, 2002;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2013 Rates By-law*.
2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property 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 *2013 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of September 2013.

A Quorum of the Upper Similkameen Indian Band Council consists of 2 Members of Council.

signed \_\_\_\_\_ Charlotte Mitchell  
Chief Charlotte Mitchell

signed \_\_\_\_\_ Nancy Allison  
Councillor Nancy Allison

signed \_\_\_\_\_ Charlene Alison  
Councillor Charlene Alison

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1727

**SCHEDULE A**

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2010 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the <i>Upper Similkameen Indian Band Property Assessment 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 3 of the <i>Upper Similkameen Indian Band Property Assessment By-law</i>
---	---

Electoral Area G Jurisdiction-716	Electoral Area H Jurisdiction-717
--------------------------------------	--------------------------------------

Lands & Improvements	Lands	Lands & Improvements	Lands
----------------------------	-------	----------------------------	-------

Class-1 Residential	5.85100	4.6892	4.8271	4.7056
Class-2 Utilities	27.7769	23.7106	23.8089	23.3836
Class-3 Supported Housing	2.7031	1.5413	1.5026	1.4026
Class-4 Major Industry	20.8613	16.9112	17.0066	16.5934
Class-5 Light Industry	22.9311	18.9810	19.0764	18.6632
Class-6 Business & Other	15.8080	12.9616	13.0303	12.7326
Class-7 Managed Forest Land	11.1326	7.6472	7.7314	7.3668
Class-8 Recreational/Non-Profit	7.0369	5.8751	5.9031	5.7816
Class-9 Farm	10.1369	8.9751	9.0031	8.8816

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1728

**WESTBANK FIRST NATION  
EXPENDITURE BY-LAW ANNUAL BUDGET 2014  
BY-LAW NO. 14-TX-02**

[Effective June 12, 2014]

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 2014*.

1. That the following Schedule Expenditure By-law Annual Budget 2014 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, this 17th day of March 2014.

signed \_\_\_\_\_ Robert Louie  
Chief Robert Louie

signed \_\_\_\_\_ Mick Werstuik  
Councillor Mick Westuik

signed \_\_\_\_\_ Michael De Guevara  
Councillor Michael De Guevara

signed \_\_\_\_\_ Brian Eli  
Councillor Brian Eli

signed \_\_\_\_\_ Christopher Derickson  
Councillor Christopher Derickson

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1729

<b>WESTBANK FIRST NATION - PROPERTY TAXATION</b>		
<b>FINAL BUDGET 2014/15</b>		
<b>2014-2015</b>		
<b>Line</b>	<b>REVENUE</b>	
1	Taxation Revenue	-12,478,531
2	Penalties & Interest	-150,000
3	Interest Earned on Bank Operating	-47,000
4	Misc. Revenue	-16,000
5	<b>Total Revenue</b>	<b>-12,691,531</b>
6		
7	Local Improvement Charge By-law 05-TX-03	-196,721
8	Capital Projects Fund (LIC By-law 05-TX-03)	196,721
9	<b>EXPENDITURES</b>	<b>-</b>
10	<b>WFN Home Owner Grants</b>	<b>1,475,000</b>
11		
12	<b>General Government Services:</b>	
13	Board of Review	36,000
14	Ptax administration	439,375
15	Finance	655,863
16	WFN General Administration	1,539,485
17	Legislative	515,600
18	Intergovernmental Affairs	468,089
19	Advisory Council	65,100
20	Community Services	70,000
21	Allowance for appeals	200,000
22	<b>Total General Government Services</b>	<b>3,989,512</b>
23		
24	<b>Protective Services</b>	
25	Westside Fire Protection	1,140,000
26	Law Enforcement	288,817
27	Law Development	-
28	Residential Tenancy	38,915
29	<b>Total Protective Services</b>	<b>1,467,732</b>
30		
31	<b>Recreation Services</b>	
32	Parks & Recreation, and Youth	573,484
33	<b>Total Recreation Services</b>	<b>573,484</b>
34		
35	<b>Collections for other Governments</b>	
36	BCAA	158,000
37	Municipal Service Agrmt RDCO	437,000
38	BC Transit Agreement	370,000
39	Municipal Service Agrmt WEST KELOWNA	360,000
40	Tourism Westside	20,000
41	Library Services	332,137
42	<b>Total Collections for other Governments</b>	<b>1,677,137</b>
43		

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1730

44	<b>Community Development Services</b>	
45	Asset Management Software	15,000
46	Planning and Development	626,500
47	Public Works, Garage	580,538
48	<b>Total Community Development Services</b>	<b>1,222,038</b>
49		
50	<b>Fiscal Services</b>	
51	Gallagher's Canyon reserve	10,000
52	Stabilization Fund	-228,372
53	Capital Projects Fund	1,240,000
54	Contingency Fund	
55	Contingency Fund	1,240,000
56	<b>Total Fiscal Services</b>	<b>2,261,628</b>
57		
58	<b>Environmental Health Services:</b>	
59	Environmental Health & Emergency	25,000
60	<b>Total Environmental Health Services</b>	<b>25,000</b>
61	<b>Total Expenses:</b>	<b>12,691,531</b>
62	<b>Less interest and other revenues</b>	<b>-213,000</b>
63	<b>TOTAL TAX REQUISITION</b>	<b>12,478,531</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1731

**WESTBANK FIRST NATION**  
**CAPITAL EXPENDITURE BY-LAW NO. 14-TX-01**

[Effective June 12, 2014]

To authorize the expenditure of a maximum of One Million One Hundred Thousand Dollars (\$1,100,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of renovating the third floor of the Lindley Government Building within the Tsinstikeptum Indian Reserve No. 10.

WHEREAS: 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");

A. 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;

B. In accordance with section 12(3)(1) of the Taxation By-law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "accumulative 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;

C. In accordance with section 4.4 of the *WFN Expenditure By-law 1995*, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the "Stabilization Fund");

D. Westbank First Nation deems it desirable and in the best interest of all community members to advance funds to complete the third floor renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No.10;

E. Westbank First Nation has estimated the total cost of the construction of the third floor renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve to be not more than \$1,100,000 as outlined in Schedule "A" to this By-law.

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 *IR#10 Lindley Government Building Third Floor Renovation Capital Expenditure By-law No. 14-TX-01*.

**EXPENDITURE AUTHORIZATION**

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community members of Westbank First Nation to proceed with the third floor renovations to the Lindley Government Building as summarized in Schedule "A" to this By-law.

3. Westbank First Nation hereby approves the expenditure of not more than One Million One Hundred Thousand Dollars (\$1,100,000) from the Stabilization Fund for the purposes of designing and constructing the IR No.10 Lindley Government Building Third Floor Renovation Capital Expenditure Project (the "Project Funds");

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-ways, license, permits, rights and authorities as may be

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1732

required or desirable for or in connection with the renovation of the IR No.10 Lindley Government Building Third Floor Renovation Capital Expenditure Project.

5. Any of the project funds not expended on the “third floor renovation project” or incidental costs related thereto will be reimbursed to the Stabilization fund at the end of the project.

**EFFECTIVE**

This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR#10 Government Building (Lindley Building) Third Floor Renovation Capital Expenditure By-law No. 14-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 3rd day of March 2014.

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 31st day of March 2014.

signed \_\_\_\_\_ Robert Louie  
Chief Robert Louie

signed \_\_\_\_\_ Mick Werstuik  
Councillor Mick Westuik

signed \_\_\_\_\_ Michael De Guevara  
Councillor Michael De Guevara

signed \_\_\_\_\_ Brian Eli  
Councillor Brian Eli

signed \_\_\_\_\_ Christopher Derickson  
Councillor Christopher Derickson

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1733

**SCHEDULE “A”**

*IR#10 Lindley Government Building Third Floor Renovation Capital Expenditure By-law No. 14-TX-01*

**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$ 25,000	2014
Stage II – detail design/project management	\$ 75,000	2014
Stage III - land acquisition	\$	N/A
Stage IV- construction	\$1,000,000	2014
<u>TOTAL</u>	<u>\$1,100,000</u>	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1734

**WESTBANK FIRST NATION  
TAX RATE SCHEDULE AMENDING BY-LAW 2014  
BY-LAW NO. 14-TX-03**

[Effective June 12, 2014]

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 2014*.

1. That the following Schedule II - Tax Rate Schedule 2014 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, this 17th day of March 2014.

signed \_\_\_\_\_ Robert Louie  
Chief Robert Louie

signed \_\_\_\_\_ Mick Werstuik  
Councillor Mick Westuik

signed \_\_\_\_\_ Michael De Guevara  
Councillor Michael De Guevara

signed \_\_\_\_\_ Brian Eli  
Councillor Brian Eli

signed \_\_\_\_\_ Christopher Derickson  
Councillor Christopher Derickson

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1735**2014 TAX RATE SCHEDULE**By-law No. 14-TX-03  
For the Taxation Year 2014**SCHEDULE "II"**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 2014
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation. IR #9 and IR #10	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	6.8716 39.9992 N/A N/A 21.2594 14.9284 N/A 10.4253

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1736

**WILLIAMS LAKE INDIAN BAND**  
**2013 RATES BY-LAW**  
**BY-LAW NO. 01-2013**

[Effective January 24, 2014]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, 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 matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

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 *Williams Lake Indian Band 2013 Rates By-law*.

2. Pursuant to section 24 of the *Williams Lake 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 *2013 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the 10th day of June 2013.

signed \_\_\_\_\_ Ann C. Louie  
Chief Ann C. Louie

signed \_\_\_\_\_ Willie Sellars  
Councillor Willie Sellars

signed \_\_\_\_\_ Rick Gilbert  
Councillor Rick Gilbert

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1737

**SCHEDULE "A"**  
WILLIAMS LAKE INDIAN BAND  
TAX RATES 2013

<u>Property Class</u>	<u>Tax Rate</u>
Class 2 – Utilities	25.8500
Class 5 – Light Industry	24.6800
Class 6 – Business/Other	23.4300

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1738

## Manitoba

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1739

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2014**

[Effective July 21, 2014]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

**1.** For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-law 1996* there are hereby levied for the taxation year 2014 the following tax rates for each class of property:

Residential 1 (10)	24.71 mills on 45% of assessment value
Residential 2 (20)	24.71 mills on 45% of assessment value
Farm Property (30)	24.71 mills on 33% of assessment value
Pipeline Property (51)	24.71 mills on 50% of assessment value
Railway Property (52)	24.71 mills on 25% of assessment value
Other Property (60)	24.71 mills on 65% of assessment value
Golf Course Property (70)	24.71 mills on 8.7% of assessment value

**2.** For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

**3.** For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

**4.** This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No. 1, 2014*.

**5.** This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this [20th] day of [May] 2014.

A quorum of council consists of 5 OCN councillors.

signed \_\_\_\_\_ Michael Constant  
Chief Michael Constant

signed \_\_\_\_\_ Bernice Genaille-Young  
Councillor Bernice Genaille-Young

signed \_\_\_\_\_ Edwin Jebb  
Councillor Edwin Jebb

signed \_\_\_\_\_ Rick Constant  
Councillor Rick Constant

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1740

signed \_\_\_\_\_ John Nasecapow  
Councillor John Nasecapow

signed \_\_\_\_\_ William J. Lathlin  
Councillor William J. Lathlin

signed \_\_\_\_\_ Omar Constant  
Councillor Omar Constant

F.N. Gaz. / Gaz. PN 2014.18

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1741

Nova Scotia / Nouvelle-Écosse

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1742

**ESKASONI**  
**ANNUAL EXPENDITURE BY-LAW, 2013**

[Effective November 26, 2013]

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 laws authorizing the expenditure of local revenues; .

B. The Council of the Eskasoni has enacted *Eskasoni Property Assessment and Taxation By-law 2012*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Eskasoni duly enacts as follows:

1. This By-law may be cited as the *Eskasoni Annual Expenditure By-law, 2013*.

2. In this By-law:

“Act” means the *Indian Act*, S.C. 1985, c 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;

“First Nation” means Eskasoni, being a band under the Act;

“By-law” means this annual expenditure law enacted under paragraph 83(2) of 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 paragraph 83(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

“Taxation By-law” means the *Eskasoni Property Taxation and Assessment By-law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013 is attached as a Schedule to this Law.

4. This By-law 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 By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 10 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.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1743

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force upon the approval of the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 30th day of September, 2013, at \_\_\_\_\_, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

signed \_\_\_\_\_ Leroy Denny  
Chief Leroy Denny

signed \_\_\_\_\_ Charles B. Young  
Councillor Charles B. Young

signed \_\_\_\_\_ Leon Denny  
Councillor Leon Denny

signed \_\_\_\_\_ Oliver Denny  
Councillor Oliver Denny

signed \_\_\_\_\_ Bertram Bernard  
Councillor Bertram Bernard

signed \_\_\_\_\_ Eldon Gould  
Councillor Eldon Gould

signed \_\_\_\_\_ John F. Toney  
Councillor John F. Toney

signed \_\_\_\_\_ Christian Stevens  
Councillor Christian Stevens

signed \_\_\_\_\_ Allan Jeddore  
Councillor Allan Jeddore

signed \_\_\_\_\_ Barry Francis  
Councillor Barry Francis

signed \_\_\_\_\_ Gerald Francis  
Councillor Gerald Francis

signed \_\_\_\_\_ Dion Denny  
Councillor Dion Denny

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$ 49,760
2. Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
<b>TOTAL REVENUES</b>	<b>\$</b>

**EXPENDITURES**

1. General Government Expenditures	\$ 14,784.00
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	\$ 30,000.00
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. 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	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1745

g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Tourism	
l. 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. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments	
b. Other Debt Charges	
c. Other Fiscal Services	
d. Debenture Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	
ii.	
iii.	
11. Contingency Amounts	\$ 4,976
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,760</b>
<b><u>BALANCE</u></b>	<b>\$ 0.0</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1746

**ESKASONI FIRST NATION  
PROPERTY TAX RATES BY-LAW, NO. 2013**

[Effective November 26, 2013]

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation 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 52 of the Property 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 Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law, 2013*.

2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Eskasoni, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the *Eskasoni First Nation Property Assessment and Taxation By-law, No. 2012*;

“Reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

“taxable property” means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, 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 Property 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 approval by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of September, 2013.

A quorum of Council consists of five (5) members of Council.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1747

signed \_\_\_\_\_ Leroy Denny  
Chief Leroy Denny

signed \_\_\_\_\_ Charles B. Young  
Councillor Charles B. Young

signed \_\_\_\_\_ Leon Denny  
Councillor Leon Denny

signed \_\_\_\_\_ Oliver Denny  
Councillor Oliver Denny

signed \_\_\_\_\_ Bertram Bernard  
Councillor Bertram Bernard

signed \_\_\_\_\_ Eldon Gould  
Councillor Eldon Gould

signed \_\_\_\_\_ John F. Toney  
Councillor John F. Toney

signed \_\_\_\_\_ Christian Stevens  
Councillor Christian Stevens

signed \_\_\_\_\_ Allan Jeddore  
Councillor Allan Jeddore

signed \_\_\_\_\_ Barry Francis  
Councillor Barry Francis

signed \_\_\_\_\_ Gerald Francis  
Councillor Gerald Francis

signed \_\_\_\_\_ Dion Denny  
Councillor Dion Denny

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1748

**SCHEDULE**  
**TAX RATES**

<u>Property Class</u>	<u>Mill Rate per \$100 of assessed value</u>
Residential	1.999
Commercial	4.950

F.N. Gaz. / Gaz. PN 2014.18

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1749

Quebec / Québec

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1750

**INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM  
TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF  
SUR LA FISCALITÉ FONCIÈRE – NUMÉRO 2, 2014**

[Entrée en vigueur 12 juin 2014]

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 11(1) du *Règlement administratif sur la fiscalité foncière d’Innu-Takuaikan Uashat mak Mani-Utenam*, il est nécessaire que *Innu-Takuaikan Uashat mak Mani-Utenam* promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d’immeuble.

IL EST PROPOSÉ PAR: Mathieu McKenzie

APPUYÉ PAR : William Fontaine

IL 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 11(1), 11(2), 11(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 2014, les taux de taxes foncières suivants, nommément pour chaque class 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 foncières d’Innu-Takuaikan Uashat mak Mani-Utenam, numéro 2, 2014* »; et
- Que ce règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Autochtones et Développement du Nord Canada.

Quorum:  5

signed Marcelle St-Onge  
Marcelle St-Onge, conseillère

signed Marie-Marthe Fontaine  
Marie-Marthe Fontaine, conseillère

signed Mathieu McKenzie  
Mathieu McKenzie, conseiller

signed Rolland Thirnish  
Rolland Thirnish, conseiller

signed Norbert Fontaine  
Norbert Fontaine, conseiller

signed Mike McKenzie  
Mike McKenzie, conseiller

signed William Fontaine  
William Fontaine, conseiller

<b>ANNEXE "A"</b>
<b>CLASSE ET TAUX DE TAXATION FONCIÈRE</b>

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2014
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel 2. Services publics 3. Terrains non-aménagés 4. Industries principales 5. Industries légères 6. Entreprises 7. Terrains aménagés 8. Loisirs et but non-lucratif	0,835 2,856 0,835 2,907 2,856 2,856 0,835 0,835
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel 2. Services publics 3. Terrains non-aménagés 4. Industries principales 5. Industries légères 6. Entreprises 7. Terrains aménagés 8. Loisirs et but non-lucratif	0,834 2,855 0,834 2,906 2,855 2,855 0,834 0,834

F.N. Gaz. / Gaz. PN 2014.18

By-laws under the *Indian Act* / Rèlements administratifs pris en vertu de la *Loi sur les Indiens* 1752

Saskatchewan

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1753

**CARRY THE KETTLE FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013**

[Effective January 24, 2014]

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 Carry The Kettle First Nation has enacted the *Carry The Kettle Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Carry The Kettle Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Carry The Kettle First Nation duly enacts as follows:

1. This By-law may be cited as the *Carry The Kettle First Nation Annual Property Taxation Expenditure By-law, 2013*.

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 Carry The Kettle First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1754

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 27th day of August, 2013, at Carry The Kettle First Nation, in the Province of Saskatchewan.

A quorum of Council consists of FOUR members of Council.

signed \_\_\_\_\_ Barry Kennedy  
Chief Barry Kennedy

signed \_\_\_\_\_ Linda Francis  
Councillor Linda Francis

signed \_\_\_\_\_ Melissa Eashappie  
Councillor Melissa Eashappie

signed \_\_\_\_\_ Roxanne Thomson  
Councillor Roxanne Thomson

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1755**SCHEDULE A****CARRY THE KETTLE FIRST NATION  
2013 ANNUAL BUDGET AND INTERIM BUDGET**

## REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 693,359.16
Property Tax Revenue carried over from previous carried Fiscal Years	\$
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$
<b>TOTAL REVENUES</b>	<b>\$ 693,359.16</b>

## EXPENDITURES

<b>1. General Government Expenditures</b>	
a. Executive and Legislative	
b. General Administrative	100,000
c. Other General Government	163,359.16
<b>2. Protection Services</b>	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
<b>3. Transportation</b>	
a. Roads and Streets	50,000
b. Snow and Ice Removal	
c. Other Transportation	
<b>4. Recreation and Cultural Services</b>	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
<b>5. Community Development</b>	
a. Education	200,000
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1756

<b>6.</b>	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	110,000
	c. Garbage Waste Collection and Disposal	
	d. Other Environmental Services	
<b>7.</b>	Fiscal Services	
	a. Interests Payments	
	b. Debt Charges	
	c. Other Fiscal Services	
<b>8.</b>	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Other Service	
<b>9.</b>	Other Expenditures:	
	a. Municipal Service Agreements [list each]	
	b. Contingency 10%	69,336
	<b>TOTAL EXPENDITURES</b>	<b>\$ 693,359.16</b>
	<b>BALANCE</b>	<b>\$ 0</b>

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1757

**CARRY THE KETTLE FIRST NATION  
2013 PROPERTY TAX RATES BY-LAW**

[Effective November 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

NOW BE IT THEREBY 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 *Carry The Kettle First Nation 2013 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for the 2013 tax year shall be

- |  |       |
|--|-------|
| (a) for pipelines                        | 1.67% |
| (b) for commercial & industrial resource | 2.30% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on August 27, 2013.

signed \_\_\_\_\_ Melissa Eashappie  
Councillor Melissa Eashappie

signed \_\_\_\_\_ Linda Francis  
Councillor Linda Francis

signed \_\_\_\_\_ Roxanne Thomson  
Councillor Roxanne Thomson

signed \_\_\_\_\_ Joel Ashdohonk  
Councillor Joel Ashdohonk

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1758

**OCEAN MAN FIRST NATION  
ANNUAL EXPENDITURE BY-LAW, 2013-02**

[Effective November 26, 2013]

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 Ocean Man First Nation has enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* in 1999, respecting taxation for local purposes on reserve; and

C. The Council of the Ocean Man First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year;

NOW, THEREFORE the Council of the Ocean First Nation duly enacts as follows:

1. This By-law may be cited as the *Ocean Man First Nation Annual Expenditure By-law, 2013-02*.

2. In this By-law:

“Act” means the *Indian Act*, 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;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Ocean Man First Nation, being a band under the Act;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“taxable property” means property in a reserve that is subject to taxation under the Taxation By-law; and

“Taxation By-law” means the *Ocean Man First Nation Property Taxation and Assessment By-law, 2013-02*.

3. The First Nation's annual budget for the fiscal year beginning April 01, and ending March 31, is attached as a Schedule “A” 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. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

10. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1759

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 30th day of September, 2013, at Ocean Man First Nation, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

signed \_\_\_\_\_ Gloria Shepherd  
Chief Gloria Shepherd

\_\_\_\_\_  
Councillor Constance Big Eagle

signed \_\_\_\_\_ Lillian Big Eagle  
Councillor Lillian Big Eagle

signed \_\_\_\_\_ Denise Lonechild  
Councillor Denise Lonechild

signed \_\_\_\_\_ Trevor Ewack  
Councillor Trevor Ewack

\_\_\_\_\_  
Councillor Craig Big Eagle

**SCHEDULE "A"**  
**ANNUAL BUDGET**

**PART 1: REVENUES**

1. Local revenues estimated for current fiscal year: \$ 57,000.00

**TOTAL ESTIMATED REVENUES** **\$ 57,000.00**

**PART 2: FORECAST EXPENDITURES**

Primary School Education Program \$ 40,000.00

Day Care Program \$ 17,000.00

**TOTAL ESTIMATED EXPENDITURES** **\$ 57,000.00**

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1761

**OCEAN MAN FIRST NATION  
PROPERTY TAX RATES BY-LAW, NO. 2013-01**

[Effective November 26, 2013]

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation 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 8.1 of the Property 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 Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Ocean Man First Nation Property Tax Rates By-law, No. 2013-01*.

2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law, No. 2013-01*;

“Reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

“taxable property” means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than \$1.00, the taxable property shall be taxed at \$0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. 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.

8. The schedule attached to this By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of September, 2013.

A quorum of Council consists of four (4) members of Council.

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1762

signed Gloria Shepherd  
Chief Gloria Shepherd

\_\_\_\_\_  
Councillor Constance Big Eagle

signed Lillian Big Eagle  
Councillor Lillian Big Eagle

signed Denise Lonechild  
Councillor Denise Lonechild

signed Trevor Ewack  
Councillor Trevor Ewack

\_\_\_\_\_  
Councillor Craig Big Eagle

By-laws under the *Indian Act* / Règlements administratifs pris en vertu de la *Loi sur les Indiens* 1763

**SCHEDULE “A”**

<u>Property Class</u>	<u>Mill Rate per \$1000 of assessed value</u>
Non-Arable (Range) Land and Improvements	9.87
Other Agricultural Land and Improvements	9.87
Residential	9.03
Multi-Unit Residential	9.03
Seasonal Residential	9.03
Commercial and Industrial	23.08
Resource — including Oil Wells and Pipelines	25.84
Elevators	23.08
Railway Rights of Way and Pipeline	23.08