

First Nations Gazette / Gazette des premières nations

# First Nations Gazette



# Gazette des premières nations

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## Gazette des premières nations



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## FIRST NATIONS GAZETTE

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

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

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

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

### Format

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

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

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

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *White Bear First Nations Annual Rates Law, 2012*, F.N. Gaz. 2013.17:1.472. The citation, as shown in the example, includes the following elements: *Title*, *Gazette abbreviation* year.volume:issue.page.

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## **GAZETTE DES PREMIÈRES NATIONS**

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

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

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



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

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

### **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 normes, procédures, lois, règlements administratifs et codes**

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

où ils sont publiés, par exemple, *White Bear First Nations Annual Rates Law, 2012*, Gaz. PN 2013.17:1.472. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

### **Avis de non-responsabilité**

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

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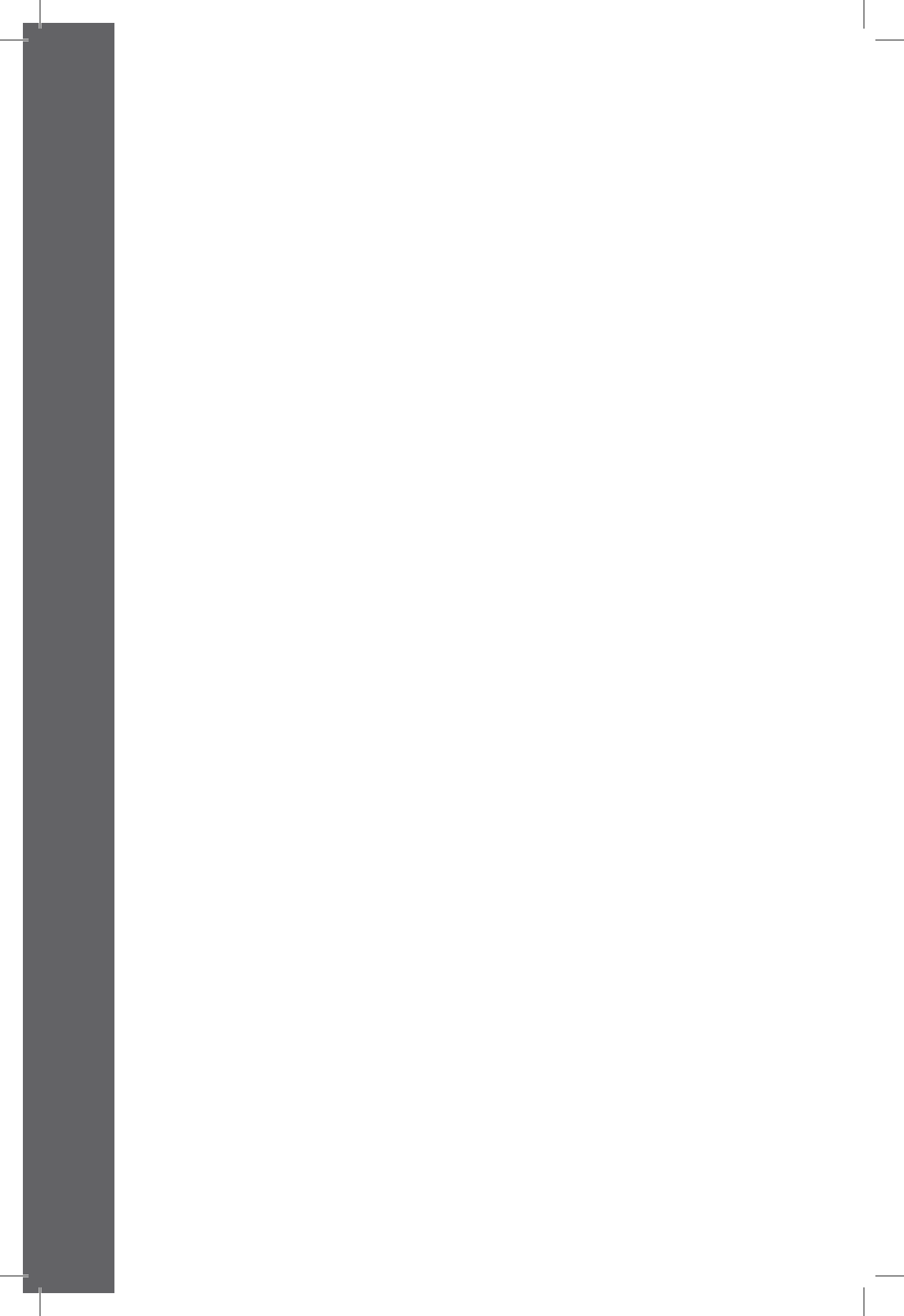


**Standards, Procedures, and Laws under the  
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Management Act (FSMA)***

- **Standards established by the First Nations Tax Commission (FNTC)**
- **First Nation laws approved by the FNTC under Section 5 of the FSMA and First Nation laws approved by the First Nations Financial Management Board under Section 9 of the FSMA**

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**STANDARDS FOR  
FIRST NATION EXPENDITURE LAWS**

[Consolidated to 2012-12-12]

**PART I  
PREAMBLE**

**WHEREAS:**

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II  
PURPOSE**

These Standards set out the requirements that must be met for First Nation expenditure laws enacted under paragraphs 5(1)(b) and 10(b) of the Act. These Standards are used by the Commission in its review and approval of First Nations' expenditure laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

**PART III  
AUTHORITY AND PUBLICATION**

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

**PART IV  
APPLICATION**

These Standards apply to every expenditure law submitted to the Commission for approval under the Act.

**PART V**  
**DEFINITIONS**

In these Standards:

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

“annual budget” means a budget of a First Nation setting out its projected local revenues and its projected expenditure of those local revenues during a budget year;

“annual expenditure law” means a Law required under paragraph 10(b) of the Act;

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

“development cost charge reserve fund” means a reserve fund established under a law made under subparagraph 5(1)(a)(v) for development cost charges purposes;

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

“interim budget” means a budget of a First Nation setting out its projected local revenues and projected expenditures of those local revenues for part of a budget year, that ceases to have effect when replaced with the annual budget for that budget year;

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

“local revenues” means money raised by a First Nation under a law enacted under subsection 5(1) of the Act;

“local service” means an activity, work or facility undertaken or provided by or on behalf of the First Nation that is funded partially or fully by local revenues, that is for a public purpose, and that falls within a category of expenditures listed in the Schedule;

“reserve fund” means a reserve fund established by the First Nation but does not include a development cost charge reserve fund or a debt reserve fund established by a borrowing member; and

“taxpayer” means a person liable for the payment of taxes to a First Nation.

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

[am. FNTC Resolution 2008-09-17; 2011-03-29; 2012-12-12.]

**PART VI**  
**STANDARDS**

**1. Restrictions on Expenditures**

1.1 The Law must provide for local revenues to be expended only on local services and, without limitation, must not provide for

- (a) per capita distributions; or
  - (b) expenditures relating to any commercial, for-profit, enterprise undertaken by or on behalf of the First Nation, including without limitation by a corporation in which shares are held by or for the benefit of the First Nation.
- 1.2 Despite paragraph 1.1(b), the Law may provide for an expenditure to a corporation referred to in that paragraph that is a grant under a granting program established by the First Nation.

[am. FNTC Resolution 2008-05-15]

## **2. Annual Expenditure Laws**

2.1 The annual expenditure law must include, as a schedule, the First Nation's

- (a) annual budget for the current budget year, and
- (b) interim budget for the following budget year,

using the categories of expenditures set out in the Schedule.

2.2 The annual budget and the interim budget must include a contingency amount for the provision of local services as part of each budget, which amount

- (a) must not exceed ten percent (10%) of the total local revenues in the current year, excluding any amounts transferred from local revenues into reserve funds in that year; and
- (b) must be at least one percent (1%) of the total local revenues in the current year, excluding any amounts transferred from local revenues into reserve funds in that year.

2.3 The annual budget must set out

- (a) the amounts payable by the First Nation in the budget period under each service agreement between the First Nation and a third-party service provider;
- (b) the amounts to be paid by the First Nation in the budget period under each granting program established by the First Nation;
- (c) in an appendix, each reserve fund and its opening balance, all transfers in and out of the reserve fund, and its closing balance; and
- (d) in an appendix, each development cost charge reserve fund and its opening balance, all transfers in and out of the reserve fund, and its closing balance.

[am. FNTC Resolution 2012-12-12.]

## **3. Contingency Amounts**

The Law must provide that contingency amounts may be expended as necessary in any of the categories of expenditures set out in the Law.

#### **4. Reserve Funds**

4.1 Where a First Nation wishes to transfer money into or out of a reserve fund, the Law must

- (a) establish the reserve fund unless it has been previously established in an expenditure law; and
- (b) authorize all payments into a reserve fund and all expenditures from a reserve fund.

4.2 Where a First Nation wishes to transfer money into or out of a development cost charge reserve fund, the Law must authorize all payments into a development cost charge reserve fund and all expenditures from a development cost charge reserve fund.

[am. FNTC Resolution 2011-03-29.]

#### **5. Establishing a Reserve Fund**

Where a First Nation wishes to establish a reserve fund or use a reserve fund existing at the time the First Nation was added to the schedule to the Act, the reserve fund must

- (a) be established in an expenditure law and include a statement respecting the purposes of the reserve fund; and
- (b) comply with the requirements in the First Nation's taxation law.

[am. FNTC Resolution 2008-09-17; 2011-03-29; 2012-12-12.]

#### **6. Reserve Fund Purposes**

The Law may establish reserve funds only for one or more of the following purposes:

- (a) capital infrastructure replacement, provided its purposes are supported by a capital development plan;
- (b) capital infrastructure improvement, provided its purposes are supported by a capital development plan;
- (c) contingency reserves, provided it meets the requirements in section 7; and
- (d) other non-capital purposes, provided its purposes are supported by a capital development plan, contingent liability plan, land management plan, long-term economic plan or financial plan.

[am. FNTC Resolution 2008-09-17; 2011-03-29; 2012-12-12.]

#### **7. Contingency Reserve Funds**

7.1 Where the Law establishes a contingency reserve fund, the reserve fund must be established only for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impacts of cyclical local revenue decreases.

7.2 Where a First Nation has established a contingency reserve fund, the Law may provide for a transfer of local revenues into that reserve fund, provided that

- (a) only unexpended contingency amounts from the previous budget year may be transferred into the reserve fund;
- (b) the amount transferred must not exceed ten percent (10%) of the total local revenues in the current budget year; and
- (c) the balance in the reserve fund must not at any time exceed the amount that is fifty percent (50%) of the current year's local revenues.

7.3 Despite subsection 7.2, where a First Nation's contingency reserve fund has a balance that exceeds the amount that is fifty percent (50%) of the current year's local revenues, the First Nation's annual expenditure law must

- (a) not authorize a transfer of money into the reserve fund; and
- (b) authorize a transfer of money from the reserve fund into the local revenue account, or into another reserve fund, in an amount sufficient to reduce the balance in the contingency reserve fund to not more than fifty percent (50%) of the current year's local revenues.

[am. FNTC Resolution 2012-12-12.]

## **8. Additional Requirements**

8.1 Where a First Nation has a taxation law that has transitioned under section 145 of the Act and the First Nation wishes to transfer money into or out of a reserve fund, the Law must comply with this section.

8.2 The Law must not authorize an expenditure from a reserve fund unless the expenditure is

- (a) for the purpose for which the reserve fund was established;
- (b) a transfer of money to another reserve fund or account as provided in subsection 8.3 or 8.4; or
- (c) to borrow money from a reserve fund as provided in subsection 8.5.

8.3 If a First Nation wishes to authorize a transfer of money from a capital purpose reserve fund to another reserve fund or account, the Law must

- (a) only authorize a transfer where all projects for which the reserve fund was established have been completed; and
- (b) show the transfer as an expenditure from the originating reserve fund and as revenue into the receiving reserve fund or account.

8.4 If a First Nation wishes to authorize a transfer of money from a non-capital purpose reserve fund to another reserve fund or account, the Law must show the transfer as an expenditure from the originating reserve fund and as revenue into the receiving reserve fund or account.

8.5 If a First Nation wishes to authorize the borrowing of money from a reserve fund, the Law must

(a) authorize borrowing from a reserve fund only where the money is not immediately required for the purpose of the reserve fund, and 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; and

(b) show the borrowing as an expenditure from the reserve fund and as local revenues.

8.6 As an exception to paragraph 8.5(a), the Law may permit the First Nation to borrow from a reserve fund where the First Nations Financial Management Board has assumed third-party management of the First Nation's local revenue account and, acting in the place of the Council, has determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation.

[am. FNTC Resolution 2011-03-29.]

## **PART VII**

### **COMING INTO FORCE**

These Standards are established and in effect as of October 22, 2007.

## **PART VIII**

### **ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission  
321 – 345 Yellowhead Highway  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857



**SCHEDULE**

**LOCAL SERVICE EXPENDITURE CATEGORIES**

1. General Government Expenditures
  - a. Executive and Legislative
  - b. General Administrative
  - c. Other General Government
2. Protection Services
  - a. Policing
  - b. Firefighting
  - c. Regulatory Measures
  - d. Other Protective Services
3. Transportation
  - a. Roads and Streets
  - b. Snow and Ice Removal
  - c. Parking
  - d. Public Transit
  - e. Other Transportation
4. Recreation and Cultural Services
  - a. Recreation
  - b. Culture
  - c. Heritage Protection
  - d. Other Recreation and Culture
5. Community Development
  - a. Housing
  - b. Planning and Zoning
  - c. Community Planning
  - d. Economic Development Program
  - e. Tourism
  - f. Trade and Industry
  - g. Land Rehabilitation and Beautification
  - h. Other Regional Planning and Development

6. Environment Health Services
  - a. Water Purification and Supply
  - b. Sewage Collection and Disposal
  - c. Garbage Waste Collection and Disposal
  - d. Recycling
  - e. Other Environmental Services
7. Fiscal Services
  - a. Long-term Borrowing Payments to the First Nations Finance Authority
  - b. Interim Financing Payments to the First Nations Finance Authority
  - c. Other Debt Payments
  - d. Accelerated Debt Payments
  - e. Other Fiscal Services
8. Other Services
  - a. Health
  - b. Social Programs and Assistance
  - c. Agriculture
  - d. Education
  - e. Other Service
9. Taxes Collected for Other Governments  
[am. FNTC Resolution 2012-03-29.]

**STANDARDS FOR  
FIRST NATION PROPERTY ASSESSMENT LAWS**

[Consolidated to 2012-10-03]

**PART I  
PREAMBLE**

**WHEREAS:**

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II  
PURPOSE**

These Standards set out the requirements that must be met for First Nation property assessment laws enacted under subparagraph 5(1)(a)(i) of the Act. These Standards are used by the Commission in its review and approval of First Nations' property assessment laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

**PART III  
AUTHORITY AND PUBLICATION**

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

**PART IV  
APPLICATION**

These Standards apply to every property assessment law submitted to the Commission for approval under the Act.

**PART V**  
**DEFINITIONS**

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is subject to assessment under a Law;
- “assessment” means a valuation and classification of interests in land;
- “Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals and assessor recommendations;
- “assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary assessment roll and any amendments to the assessment roll;
- “chair” means a 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 of assessable property;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include 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 an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;
- “Province” refers to the province in which the assessable property is situated;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting.

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

[am. FNTC Resolution 2008-09-17.]

## **PART VI STANDARDS**

### **1. Appointment of Assessor**

The Law must

(a) provide for the appointment of an assessor to conduct assessments of assessable property in accordance with the Law and such other duties as set out in the Law; and

(b) provide that any person carrying out valuations of assessable property must be qualified to assess real property for taxation purposes in the Province.

[am. FNTC Resolution 2012-03-29; 2012-10-03.]

### **2. Assessment Dates**

2.1 For those aspects of the assessment process that are set out in Schedule I to these Standards, the Law must incorporate the corresponding dates or time frames in Schedule I, if any.

2.2 Where Schedule I does not provide a date or time frame but allows a First Nation to select a date to be set in its Law, the Law must set a fixed date for that aspect of the assessment process.

2.3 The Law must set a date for mailing assessment notices that is on or before the date for mailing tax notices set in the First Nation's taxation law.

### **3. Assessment Classification**

3.1 The Law must

(a) establish property classes for the purposes of assessment that are the same as those property classes established in the Province; and

(b) require the assessor to classify properties by using the provincial classification rules for each property class.

3.2 As an exception to subsection 3.1, Laws of First Nations located in British Columbia must establish a Class 7 Forest land property class that includes 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*.

3.3 As an exception to subsection 3.1, Laws of First Nations located in British Columbia are not required to establish property class 3, supportive housing.

[am. FNTC Resolution 2008-12-16; 2009-03-25; 2012-03-29.]

#### **4. Assessment Method**

4.1 For the purposes of assessing interests in land, the Law must require the use of the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation, and
- (b) assessment practices used in the Province for conducting assessments off the reserve,

except where otherwise provided in the Law.

4.2 Without limiting subsection 4.1,

- (a) Laws of First Nations located in Manitoba must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the portioned value of each property using the applicable percentages of assessed values established in the Law; and
- (b) Laws of First Nations located in Saskatchewan must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the taxable assessment of each property by multiplying the fair value assessment by the applicable percentage of value established in the Law.

[am. FNTC Resolution 2009-03-25; 2012-10-03.]

#### **5. Assessment Roll**

5.1 The Law must provide for the completion of an annual assessment roll that contains a list of every interest in land liable to taxation or for which payments-in-lieu may be accepted by the Council.

5.1.1 As an exception to subsection 5.1, Laws of First Nations located in Quebec may provide for the completion of an assessment roll every three (3) years, or such other time frame as established or permitted by the Province.

5.2 The Law must require the assessment roll to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a description of the property;
- (c) the classification of the property;
- (d) the assessed value by classification of the property;
- (e) the total assessed value of the property;
- (f) for First Nations located in Manitoba, the portioned value of the property;
- (g) for First Nations located in Saskatchewan, the taxable assessment of the property; and

(h) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation.

5.3 The Law must provide for

- (a) certification of the assessment roll by the assessor that the assessment roll was completed in accordance with the Law;
- (b) delivery of the certified assessment roll by the assessor to the Council;
- (c) inspection of the assessment roll by any person;
- (d) a prohibition on using the information contained in the assessment roll for solicitation purposes; and
- (e) a procedure where holders can apply to have their name, address or other information about the holder omitted or obscured from the assessment roll for reasons of safety or the mental or physical health of the holder or a member of the holder's household.

[am. FNTC Resolution 2009-03-25; 2010-12-16.]

**6. Correction of Errors and Omissions**

The Law must provide procedures for the correction by the assessor of errors and omissions in the assessment roll through the use of one or more of revised, amended or supplementary assessment rolls.

**7. Assessment Notice**

7.1 The Law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property.

7.2 The Law must require an assessment notice to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a short legal description of the property;
- (c) the assessed value by classification of the property;
- (d) for First Nations located in Manitoba, the portioned value of the property;
- (e) for First Nations located in Saskatchewan, the taxable assessment of the property;
- (f) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation;
- (g) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (h) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

[am. FNTC Resolution 2009-03-25.]

## **8. Reconsideration**

The reconsideration procedures in the Law must

- (a) allow a person named on the assessment roll in respect of an assessed property to request that the assessor reconsider the assessment of that assessable property;
- (b) provide for at least thirty (30) days after the date of delivery of an assessment notice for a person to request a reconsideration by the assessor;
- (c) set out the grounds for reconsideration;
- (d) require the assessor to complete the reconsideration within fourteen (14) days after the assessor receives a request for reconsideration and
  - (i) notify the person that made the request that the assessment is confirmed, or
  - (ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and
- (e) where the person that made the request agrees to a modification, provide for the assessor
  - (i) to amend the assessment roll,
  - (ii) to give notice of the amendment to all persons who received an assessment notice in respect of the assessable property, and
  - (iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

## **9. Assessment Appeals**

9.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

- (a) the assessed value of the assessed property;
- (b) the assessment classification of the assessed property;
- (c) the applicability of an exemption to the assessed property; and
- (d) an alleged error or omission in the assessment.

9.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars (\$30).

## **10. Assessment Review Board**

10.1 The Law must

- (a) set out the powers, duties and functions of the chair;



- (b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and
  - (c) set out when and how members of the Assessment Review Board may be removed from office.
- 10.2 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting
- (a) a party’s right to be heard, have representation, present evidence and call witnesses;
  - (b) the manner by which the Assessment Review Board may conduct a hearing; and
  - (c) the evidentiary rules that apply during a hearing.
- 10.3 In establishing practices and procedures, the Law may
- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and
  - (b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.
- 10.4 The Law must provide for, at a minimum, the complainant, the assessor and the holder of the assessable property (if other than the complainant) to be parties to the appeal.
- 10.5 The Law must set out procedures for updating the assessment roll to reflect decisions of the Assessment Review Board.

## **11. Confidentiality**

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

- (a) in the course of administering the Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property; or
- (d) by Council to a third party for research (including statistical) purposes.

## **PART VII**

### **COMING INTO FORCE**

These Standards are established and in effect as of October 22, 2007.

**PART VIII**  
**ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission  
321 – 345 Yellowhead Highway  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857

**SCHEDULE I****ASSESSMENT TIMELINES**British Columbia

Assessment valuation date:	July 1 of year before taxation year
Physical condition and permitted use date:	October 31 of year before taxation year
Assessment roll and notices date:	December 31 of year before taxation year, where the First Nation has appointed the BC Assessment Authority as the assessor, or January 31 of taxation year, where the First Nation has appointed an assessor other than the BC Assessment Authority.

Alberta

Assessment valuation date:	July 1 of year before taxation year
Physical condition and use date:	December 31 of year before taxation year
Assessment roll date:	a date set by the First Nation in its Law
Assessment notice date:	a date set by the First Nation in its Law

Saskatchewan

Base date for valuation:	as established by Assessment Management Agency from time to time
Physical condition and use date:	January 1 of taxation year
Assessment roll date:	April 1 of taxation year
Assessment notice date:	within fifteen (15) days of completion of assessment roll

Manitoba

Reference date for valuation:	as set by Province from time to time
Assessment roll date:	December 31 of year before taxation year

Assessment notice date: a date set by the First Nation in its Law

Ontario

Valuation date: January 1 in preceding year, or as set by provincial regulation

Classification date: June 30 of year before taxation year

Assessment roll date: not later than second Tuesday following December 1 of year before taxation year

Assessment notice date: no later than fourteen (14) days before assessment roll is completed

Quebec

Valuation and condition date: July 1 of second fiscal year preceding first fiscal year for which assessment roll is made

Assessment roll date: August 15 to September 15 of year before taxation year

Assessment notice date: March 1 of taxation year

New Brunswick

Valuation date: January 1 of year before taxation year

Assessment roll date: December 31 of year before taxation year

Assessment notice date: a date set by the First Nation in its Law

Nova Scotia

Valuation date: as set by Province from time to time

Physical condition and use date: December 1 of year before Taxation year

Assessment roll date: December 31 of year before taxation year

Assessment notice date: on completion of assessment roll by a date set by the First Nation in its Law

Prince Edward Island

Valuation date:	as set by the First Nation in its Law
Assessment roll date:	as set by the First Nation in its Law
Assessment notice date:	fifth business day in May

Newfoundland & Labrador

Base date for valuation:	January 1 of every third year after 1996
Assessment roll date:	January 1 to September 30
Assessment notice date:	on completion and delivery of assessment roll by a date set by the First Nation in its Law

Yukon Territory

Valuation date:	July 31 of year before taxation year
Assessment roll date:	November 15 of year before taxation year
Assessment notice:	immediately on return of corrected roll to collector by a date set by the First Nation in its Law

Northwest Territories

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

Nunavut

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

[am. FNTPC Resolution 2008-09-17; 2009-03-25.]

**SCHEDULE II**

Repealed. [FNTC Resolution 2009-03-25.]

**NORMES RELATIVES AUX LOIS  
SUR LES DÉPENSES DES PREMIÈRES NATIONS**

[Codifiées le 2012-12-12]

**PARTIE I  
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II  
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les dépenses des premières nations édictés en vertu des alinéas 5(1*b*) et 10*b*) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les dépenses des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

**PARTIE III  
AUTORISATION ET PUBLICATION**

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

## PARTIE IV

### APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur les dépenses soumis à la Commission pour agrément en vertu de la Loi.

## PARTIE V

### DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « budget annuel » Budget d'une première nation qui fait état des prévisions des recettes locales et des dépenses sur ces recettes pour un exercice budgétaire.
- « budget provisoire » Budget d'une première nation qui fait état des prévisions des recettes locales et des dépenses sur ces recettes pour une partie d'un exercice budgétaire et qui cesse d'avoir effet dès qu'il est remplacé par le budget annuel de cet exercice.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « contribuable » Personne tenue de payer des impôts fonciers à une première nation.
- « fonds de réserve » Fonds de réserve constitué par une première nation, à l'exclusion d'un fonds de réserve de taxes d'aménagement et d'un fonds de réserve pour créances constitué par un membre emprunteur.
- « fonds de réserve de taxes d'aménagement » Fonds de réserve constitué aux termes d'un texte législatif pris en vertu du sous-alinéa 5(1)a)(v) de la Loi relativement aux taxes d'aménagement.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « recettes locales » Fonds perçus par une première nation au titre d'un texte législatif sur les recettes locales édicté en vertu du paragraphe 5(1) de la Loi.
- « services locaux » Activités, installations ou ouvrages mis sur pied ou fournis par une première nation ou en son nom, qui sont financés en totalité ou en partie par des recettes locales et qui servent à des fins publiques et appartiennent à l'une des catégories de dépenses énumérées à l'annexe.
- « texte législatif » Texte législatif sur les dépenses édicté en vertu de l'alinéa 5(1)b) de la Loi.
- « texte législatif annuel sur les dépenses » Texte législatif exigé par l'alinéa 10b) de la Loi.



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

[mod. Résolution de la CFPN 2008-09-17; 2011-03-29; 2012-12-12]

## **PARTIE VI**

### **NORMES**

#### **1. Restrictions applicables aux dépenses**

1.1 Le texte législatif doit préciser que les recettes locales ne peuvent être dépensées que pour les services locaux et qu'elles ne peuvent, sans réserve, prévoir :

- a) des répartitions par habitant;
- b) l'engagement de dépenses liées à des activités commerciales à but lucratif qui sont exercées par la première nation ou en son nom, notamment par une société dont des actions sont détenues par la première nation ou pour son compte.

1.2 Malgré l'alinéa 1.1b), le texte législatif peut prévoir une dépense de fonds en faveur d'une société visée à cet alinéa qui constitue une subvention accordée dans le cadre d'un programme de subventions établi par la première nation.

[mod. Résolution de la CFPN 2008-05-15]

#### **2. Texte législatif annuel sur les dépenses**

2.1 Le texte législatif annuel sur les dépenses doit contenir en annexe :

- a) le budget annuel de la première nation pour l'exercice budgétaire en cours,
- b) le budget provisoire de la première nation pour l'exercice budgétaire suivant,

répartis selon les catégories de dépenses établies à l'annexe.

2.2 Le budget annuel et le budget provisoire doivent chacun prévoir un montant pour éventualités aux fins de la prestation des services locaux, lequel montant :

- a) d'une part, ne peut excéder dix pour cent (10 %) du total des recettes locales pour l'exercice en cours, exclusion faite des montants de celles-ci transférés dans les fonds de réserve au cours de cette exercice;
- b) d'autre part, doit correspondre à au moins un pour cent (1 %) du total des recettes locales pour l'exercice en cours, exclusion faite des montants de celles-ci transférés dans les fonds de réserve au cours de cet exercice.

2.3 Le budget annuel doit prévoir :

- a) les montants à payer par la première nation pendant l'exercice budgétaire dans le cadre de chaque entente de services conclue entre elle et un tiers fournisseur de services;

- b) les montants à payer par la première nation pendant l'exercice budgétaire dans le cadre de chaque programme de subventions établi par elle;
- c) en appendice, chaque fonds de réserve et son solde d'ouverture, tous les transferts en provenance et à destination du fonds de réserve ainsi que son solde de clôture;
- d) en appendice, chaque fonds de réserve de taxes d'aménagement et son solde d'ouverture, tous les transferts en provenance et à destination du fonds de réserve ainsi que son solde de clôture.

[mod. Résolution de la CFPN 2009-10-21; 2012-12-12]

### **3. Montants pour éventualités**

Le texte législatif doit préciser que les montants pour éventualités peuvent être dépensés, selon les besoins, dans les catégories de dépenses qui y sont prévues.

### **4. Fonds de réserve**

4.1 Lorsqu'une première nation souhaite transférer des sommes à un fonds de réserve ou en retirer de ce fonds, le texte législatif doit :

- a) constituer le fonds de réserve, à moins qu'il n'ait déjà été constitué par un texte législatif sur les dépenses;
- b) autoriser tous les versements à effectuer au fonds de réserve et toutes les dépenses à engager sur ce fonds.

4.2 Lorsqu'une première nation souhaite transférer des sommes à un fonds de réserve de taxes d'aménagement ou en retirer de ce fonds, le texte législatif doit autoriser tous les versements à effectuer à ce fonds et toutes les dépenses à engager sur celui-ci.

[mod. Résolution de la CFPN 2011-03-29]

### **5. Constitution d'un fonds de réserve**

Lorsqu'une première nation souhaite constituer un fonds de réserve ou utiliser un fonds de réserve qui existait à la date où elle a été inscrite à l'annexe de la Loi, ce fonds de réserve doit :

- a) être constitué par un texte législatif sur les dépenses et faire mention des fins auxquelles il est destiné;
- b) satisfaire aux exigences du texte législatif relatif à l'imposition foncière de la première nation.

[mod. Résolution de la CFPN 2008-09-17; 2011-03-29; 2012-12-12]

### **6. Fins du fonds de réserve**

Le texte législatif ne peut constituer un fonds de réserve qu'à l'une ou plusieurs des fins suivantes :

- a) le remplacement des infrastructures, pourvu que ses objectifs soient appuyés par un plan de développement des infrastructures;
- b) l'amélioration des infrastructures, pourvu que ses objectifs soient appuyés par un plan de développement des infrastructures;
- c) les réserves pour éventualités, pourvu que les exigences de l'article 7 soient respectées;
- d) d'autres fins non destinées aux immobilisations, pourvu que ses objectifs soient appuyés par un plan de développement des infrastructures, un plan de passif éventuel, un plan de gestion foncière, un plan économique à long terme ou un plan financier.

[mod. Résolution de la CFPN 2008-09-17; 2011-03-29; 2012-12-12]

## **7. Fonds de réserve pour éventualités**

7.1 Lorsque le texte législatif constitue un fonds de réserve pour éventualités, ce fonds ne peut servir qu'à financer les dépenses d'exploitation imprévues et à stabiliser les répercussions temporaires des baisses cycliques de recettes locales.

7.2 Si la première nation a établi un fonds de réserve pour éventualités, le texte législatif peut prévoir le transfert de recettes locales vers ce fonds, pourvu que les conditions suivantes soient respectées :

- a) seuls les montants pour éventualités non dépensés de l'exercice budgétaire précédent peuvent être transférés dans le fonds de réserve;
- b) le montant du transfert ne peut excéder dix pour cent (10 %) du total des recettes locales pour l'exercice budgétaire en cours;
- c) le solde du fonds de réserve ne peut à aucun moment dépasser cinquante pour cent (50 %) des recettes locales pour l'exercice budgétaire en cours.

7.3 Malgré le paragraphe 7.2, lorsque le fonds de réserve pour éventualités de la première nation a un solde qui dépasse cinquante pour cent (50 %) des recettes locales pour l'exercice budgétaire en cours, son texte législatif annuel sur les dépenses :

- a) ne peut autoriser aucun transfert vers le fonds de réserve;
- b) doit autoriser le transfert, à partir du fonds de réserve vers le compte de recettes locales ou un autre fonds de réserve, d'un montant suffisant pour réduire le solde du fonds de réserve pour éventualités à un montant ne dépassant pas cinquante pour cent (50 %) des recettes locales pour l'exercice budgétaire en cours.

[mod. Résolution de la CFPN 2012-12-12]

## **8. Exigences supplémentaires**

8.1 Lorsqu'une première nation dispose d'un texte législatif relatif à l'imposition foncière qui découle de la présomption prévue à l'article 145 de la Loi et qu'elle

souhaite transférer des sommes à un fonds de réserve ou en retirer de ce fonds, le texte législatif sur les dépenses doit satisfaire aux exigences du présent article.

8.2 Le texte législatif ne peut autoriser des dépenses sur un fonds de réserve que si les dépenses :

- a) soit sont destinées aux fins auxquelles le fonds de réserve a été constitué;
- b) soit consistent en des transferts de sommes à un autre fonds de réserve ou à un compte tel qu'il est prévu aux paragraphes 8.3 ou 8.4;
- c) soit sont des emprunts sur le fonds de réserve tel qu'il est prévu au paragraphe 8.5.

8.3 Si une première nation souhaite autoriser le transfert de sommes d'un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte, le texte législatif doit :

- a) autoriser le transfert seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés;
- b) présenter le transfert comme dépense du fonds de réserve de provenance et comme recette du fonds de réserve ou du compte de destination.

8.4 Si une première nation souhaite autoriser le transfert de sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte, le texte législatif doit présenter le transfert comme dépense du fonds de réserve de provenance et comme recette du fonds de réserve ou du compte de destination.

8.5 Si une première nation souhaite autoriser des emprunts sur un fonds de réserve, le texte législatif doit :

- a) autoriser les emprunts sur le fonds de réserve seulement dans les cas où les sommes en question ne sont pas immédiatement nécessaires aux fins de ce fonds et à la condition que la première nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation;
- b) présenter les emprunts comme des dépenses du fonds de réserve et des recettes locales.

8.6 À titre d'exception à l'alinéa 8.5a), le texte législatif peut permettre à la première nation de faire des emprunts sur un fonds de réserve dans les cas où le Conseil de gestion financière des premières nations a pris en charge la gestion du compte de recettes locales de la première nation et a déterminé, agissant à la place du conseil de celle-ci, qu'il est nécessaire de faire des emprunts sur un fonds de réserve pour remplir les obligations financières de la première nation.

[mod. Résolution de la CFPN 2011-03-29]

**PARTIE VII**  
**ENTRÉE EN VIGUEUR**

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

**PARTIE VIII**  
**DEMANDES DE RENSEIGNEMENTS**

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

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

**ANNEXE****CATÉGORIES DE DÉPENSES POUR LES SERVICES LOCAUX**

1. Dépenses gouvernementales générales
  - a. Exécutif et législatif
  - b. Frais administratifs généraux
  - c. Autres frais gouvernementaux
2. Services de protection
  - a. Police
  - b. Lutte contre les incendies
  - c. Mesures réglementaires
  - d. Autres services de protection
3. Transport
  - a. Rues et chemins
  - b. Dégagement de la neige et de la glace
  - c. Stationnement
  - d. Transport public
  - e. Autre transport
4. Services récréatifs et culturels
  - a. Récréation
  - b. Culture
  - c. Protection du patrimoine
  - d. Autres services récréatifs et culturels
5. Développement communautaire
  - a. Logement
  - b. Planification et zonage
  - c. Planification communautaire
  - d. Programme de développement économique
  - e. Tourisme
  - f. Commerce et industrie
  - g. Réaménagement des terres et embellissement
  - h. Autre planification et développement régional

6. Santé environnementale
  - a. Épuration de l'eau et alimentation
  - b. Enlèvement des eaux d'égout et traitement des eaux usées
  - c. Enlèvement et traitement des ordures ménagères
  - d. Recyclage
  - e. Autres services environnementaux
7. Services fiscaux
  - a. Paiements à l'Administration financière des premières nations au titre des emprunts à long terme
  - b. Paiements à l'Administration financière des premières nations au titre du financement provisoire
  - c. Autres paiements sur les dettes
  - d. Paiements accélérés sur les dettes
  - e. Autres services fiscaux
8. Autres services
  - a. Santé
  - b. Programmes sociaux et aide sociale
  - c. Agriculture
  - d. Éducation
  - e. Autres services
9. Impôts prélevés pour d'autres gouvernements  
[mod. Résolution de la CFPN 2011-03-29]

**NORMES RELATIVES AUX LOIS SUR  
L'ÉVALUATION FONCIÈRE DES PREMIÈRES NATIONS**

[Codifiées le 2012-10-03]

**PARTIE I  
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II  
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur l'évaluation foncière des premières nations édictés en vertu du sous-alinéa 5(1)a(i) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'évaluation foncière des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

**PARTIE III  
AUTORISATION ET PUBLICATION**

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



## PARTIE IV

### APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur l'évaluation foncière soumis à la Commission pour agrément en vertu de la Loi.

## PARTIE V

### DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « bien sujet à évaluation » Bien foncier assujetti à l'évaluation au titre d'un texte législatif.
- « Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation et les recommandations de l'évaluateur.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :
  - a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
  - b) occupe de fait l'intérêt foncier;
  - c) a des intérêts, titres ou droits sur l'intérêt foncier;
  - d) est fiduciaire de l'intérêt foncier.
- « évaluation » Estimation de la valeur et classification d'intérêts fonciers.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « plaignant » Personne qui porte en appel l'évaluation d'un bien sujet à évaluation.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « président » Le président du Comité de révision des évaluations foncières.
- « province » Province dans laquelle est situé le bien sujet à évaluation.

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

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.

« rôle d'évaluation » Liste faisant état des intérêts fonciers et de leur valeur imposable établie aux fins de l'imposition foncière; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle d'évaluation.

« texte législatif » Texte législatif sur l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a)(i) de la Loi.

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

[mod. Résolution de la CFPN 2008-09-17.]

## PARTIE VI

### NORMES

#### 1. Nomination d'un évaluateur

Le texte législatif doit :

- a) prévoir la nomination d'un évaluateur chargé de faire l'évaluation des biens sujets à évaluation conformément au texte législatif et de remplir toute autre fonction prévue dans celui-ci;
- b) prévoir que toute personne qui évalue des biens sujets à évaluation doit posséder les qualifications requises pour effectuer des évaluations de biens fonciers à des fins fiscales dans la province.

[mod. Résolution de la CFPN 2012-03-29; 2012-10-03.]

#### 2. Dates des évaluations

2.1 En ce qui concerne les aspects du processus d'évaluation mentionnés à l'annexe I des présentes normes, le texte législatif doit intégrer les dates ou périodes correspondantes précisées à cette annexe, le cas échéant.

2.2 Si l'annexe I ne précise pas de date ou d'échéancier, mais permet à une première nation de choisir une date à indiquer dans son texte législatif, celui-ci doit établir une date fixe pour cet aspect du processus d'évaluation.

2.3 Le texte législatif doit prévoir une date d'envoi par la poste des avis d'évaluation qui correspond ou est antérieure à la date d'envoi par la poste des avis d'imposition prévus dans le texte législatif relatif à l'imposition foncière de la première nation.

### 3. Catégories d'évaluation foncière

#### 3.1 Le texte législatif doit :

- a) établir des catégories de biens fonciers aux fins de l'évaluation qui sont les mêmes que celles établies par la province;
- b) exiger que l'évaluateur classe les biens fonciers en utilisant les règles de classification provinciales applicables à chaque catégorie de biens fonciers.

3.2 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique doivent établir une catégorie 7 (Forêts) de biens fonciers qui comprend seulement les terres à l'égard desquelles des permis de couper du bois ont été délivrés en vertu de la *Loi sur les Indiens* ou dans le cadre d'un code foncier établi conformément à la *Loi sur la gestion des terres des premières nations*.

3.3 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique n'ont pas à établir une catégorie 3 (Logements supervisés) de biens fonciers.

[mod. Résolution de la CFPN 2008-12-16; 2009-03-25; 2012-03-29.]

### 4. Méthode d'évaluation

4.1 Aux fins de l'évaluation des intérêts fonciers, le texte législatif doit, sauf disposition contraire qui y est prévue, exiger l'utilisation :

- a) des méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière;
- b) des pratiques d'évaluation utilisées dans la province pour les évaluations faites à l'extérieur de la réserve.

4.2 Sans que soit limitée la portée du paragraphe 4.1 :

- a) les textes législatifs des premières nations situées au Manitoba doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine la valeur fractionnée de chaque bien foncier à l'aide des pourcentages applicables de la valeur imposable prévus dans le texte législatif;
- b) les textes législatifs des premières nations situées en Saskatchewan doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine l'évaluation imposable de chaque bien foncier en multipliant la juste valeur selon l'évaluation par le pourcentage applicable de la valeur prévu dans le texte législatif.

[mod. Résolution de la CFPN 2009-03-25; 2012-10-03.]

## 5. Rôle d'évaluation

5.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation annuel qui contient une liste de tous les intérêts fonciers assujettis à l'impôt ou pour lesquels le conseil peut accepter des paiements versés en remplacement d'impôts.

5.1.1 À titre d'exception au paragraphe 5.1, les textes législatifs des premières nations situées au Québec peuvent prévoir l'établissement d'un rôle d'évaluation tous les trois (3) ans ou à tout autre intervalle fixé ou permis par la province.

5.2 Le texte législatif doit exiger que le rôle d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une description du bien foncier;
- c) la classification du bien foncier;
- d) la valeur imposable selon la classification du bien foncier;
- e) la valeur imposable totale du bien foncier;
- f) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- g) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- h) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt.

5.3 Le texte législatif doit prévoir que :

- a) l'évaluateur doit certifier que le rôle d'évaluation a été établi conformément au texte législatif;
- b) l'évaluateur doit remettre au conseil le rôle d'évaluation certifié;
- c) toute personne peut consulter le rôle d'évaluation;
- d) nul ne peut utiliser les renseignements contenus dans le rôle d'évaluation à des fins de sollicitation;
- e) les détenteurs peuvent, en suivant la procédure indiquée, demander que leur nom, adresse ou tout autre renseignement les concernant soit omis ou masqué dans le rôle d'évaluation pour des raisons de sécurité ou pour protéger leur santé physique ou mentale ou celle d'une personne résidant à leur domicile.

[mod. Résolution de la CFPN 2009-03-25; 2010-12-16.]

## 6. Correction des erreurs et omissions

Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions dans le rôle d'évaluation au moyen d'un ou de plusieurs rôles d'évaluation révisés, modifiés ou supplémentaires.

## 7. Avis d'évaluation

7.1 Le texte législatif doit prévoir l'envoi d'un avis d'évaluation à toutes les personnes dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation.

7.2 Le texte législatif doit exiger que l'avis d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une brève description officielle du bien foncier;
- c) la valeur imposable selon la classification du bien foncier;
- d) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- e) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- f) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt;
- g) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai pour présenter cette demande;
- h) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter un appel.

[mod. Résolution de la CFPN 2009-03-25.]

## 8. Réexamen

Le processus de réexamen prévu dans le texte législatif doit :

- a) permettre à une personne dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé une période d'au moins trente (30) jours après la date d'envoi d'un avis d'évaluation pour demander un réexamen par l'évaluateur;
- c) définir les motifs de réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et :
  - (i) qu'il avise le demandeur que l'évaluation est confirmée,
  - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :

- (i) modifier le rôle d'évaluation,
- (ii) faire part de la modification à toutes les personnes qui ont reçu l'avis d'évaluation relatif au bien sujet à évaluation,
- (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

## **9. Appels en matière d'évaluation**

9.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

- a) la valeur imposable du bien sujet à évaluation;
- b) la catégorie d'évaluation foncière du bien sujet à évaluation;
- c) l'applicabilité d'une exemption au bien sujet à évaluation;
- d) une prétendue erreur ou omission dans l'évaluation.

9.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 \$).

## **10. Comité de révision des évaluations foncières**

10.1 Le texte législatif doit :

- a) définir les pouvoirs et fonctions du président;
- b) prévoir la nomination de membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;
- c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

10.2 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

- a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;
- b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;
- c) les règles de preuve applicables durant une audience.

10.3 Pour l'établissement des pratiques et procédures, le texte législatif peut :

- a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;
- b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

10.4 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et le détenteur du bien sujet à évaluation (s'il n'est pas le plaignant) sont parties à l'appel.

10.5 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation afin de tenir compte des décisions du Comité de révision des évaluations foncières.

## **11. Confidentialité**

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués :

- a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;
- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

## **PARTIE VII**

### **ENTRÉE EN VIGUEUR**

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

## **PARTIE VIII**

### **DEMANDES DE RENSEIGNEMENTS**

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

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

## ANNEXE I

## ÉCHÉANCIERS DES ÉVALUATIONS FONCIÈRES

Colombie-Britannique

Date de l'évaluation foncière :	le 1 <sup>er</sup> juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation permise :	le 31 octobre de l'année précédant l'année d'imposition
Dates du rôle et des avis d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition, si la première nation a désigné la BC Assessment Authority comme évaluateur; le 31 janvier de l'année d'imposition, si la première nation a désigné un évaluateur autre que la BC Assessment Authority

Alberta

Date de l'évaluation foncière :	le 1 <sup>er</sup> juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation :	le 31 décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

Saskatchewan

Date de référence pour l'évaluation :	la date fixée à l'occasion par l'Assessment Management Agency
État physique et date d'utilisation :	le 1 <sup>er</sup> janvier de l'année d'imposition
Date du rôle d'évaluation :	le 1 <sup>er</sup> avril de l'année d'imposition



Date de l'avis d'évaluation : dans les quinze (15) jours suivant l'établissement du rôle d'évaluation

#### Manitoba

Date de référence pour l'évaluation : telle qu'établie à l'occasion par la province

Date du rôle d'évaluation : le 31 décembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : la date fixée par la première nation dans son texte législatif

#### Ontario

Date de l'évaluation : le 1<sup>er</sup> janvier de l'année précédente ou la date fixée par la réglementation provinciale

Date de la classification : le 30 juin de l'année précédant l'année d'imposition

Date du rôle d'évaluation : au plus tard le deuxième mardi suivant le 1<sup>er</sup> décembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : au plus tard quatorze (14) jours avant l'établissement du rôle d'évaluation

#### Québec

État et date de l'évaluation : le 1<sup>er</sup> juillet du deuxième exercice précédant le premier exercice pour lequel le rôle d'évaluation est établi

Date du rôle d'évaluation : 15 août au 15 septembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : le 1<sup>er</sup> mars de l'année d'imposition

#### Nouveau-Brunswick

Date de l'évaluation : le 1<sup>er</sup> janvier de l'année précédant l'année d'imposition

Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif
<u>Nouvelle-Écosse</u>	
Date de l'évaluation :	la date fixée à l'occasion par la province
État physique et date d'utilisation :	le 1 <sup>er</sup> décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	après l'établissement du rôle d'évaluation à la date fixée par la première nation dans son texte législatif
<u>Île-du-Prince-Édouard</u>	
Date de l'évaluation :	la date fixée par la première nation dans son texte législatif
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	le cinquième jour ouvrable de mai
<u>Terre-Neuve-et-Labrador</u>	
Date de référence pour l'évaluation :	le 1 <sup>er</sup> janvier aux trois ans après 1996
Date du rôle d'évaluation :	1 <sup>er</sup> janvier au 30 septembre
Date de l'avis d'évaluation :	après l'établissement et la remise du rôle d'évaluation à la date fixée par la première nation dans son texte législatif
<u>Territoire du Yukon</u>	
Date de l'évaluation :	le 31 juillet de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 15 novembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : dès la remise du rôle corrigé au percepteur, à la date fixée par la première nation dans son texte législatif

Territoires du Nord-Ouest

Année de référence pour l'évaluation : telle qu'établie à l'occasion par ce territoire

Date du rôle d'évaluation : le 31 octobre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

Nunavut

Année de référence pour l'évaluation : telle qu'établie à l'occasion par ce territoire

Date du rôle d'évaluation : le 31 octobre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

[mod. Résolution de la CFPN 2008-09-17; 2009-03-25.]

**ANNEXE II**

Abrogée [Résolution de la CFPN 2009-03-25.]

**ADAMS LAKE INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

B. The Council of the Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, 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 and Statistical 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 Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 Taxation By-law PR-95-02*.

**3.** The First Nation’s annual budget for the fiscal year beginning April 1st, 2012 and ending March 31st, 2013 is attached as a Schedule to this Law.

**4.** This Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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.** 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.** The Schedule attached to this Law forms part of and is an integral part of 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 June, 2012, at Adams Lake Indian Band Administration Office (Sahhaltkum I.R. #4, in the Province of British Columbia.

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

[Nelson Leon]  
\_\_\_\_\_  
Chief Nelson Leon

[Gina Johnny]  
\_\_\_\_\_  
Councillor Gina Johnny

[Cliff Arnouse]  
\_\_\_\_\_  
Councillor Cliff Arnouse

[Karen Everard]  
\_\_\_\_\_  
Councillor Karen Everard

[Ron Jules]  
\_\_\_\_\_  
Councillor Ron Jules

[Henry Anthony]  
\_\_\_\_\_  
Councillor Henry Anthony

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,024,415
<b>TOTAL REVENUE</b>	<b>\$1,024,415</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	95,087
b. General Administrative	37,000
c. Other General Government	12,103
2. Protection Services	
a. Policing	15,000
b. Firefighting	37,000
c. Regulatory Measures	22,500
d. Other Protective Services	8,000
3. Transportation	
a. Roads and Streets	68,000
b. Snow and Ice Removal	34,000
d. Public Transit	11,000
e. Other Transportation	5,000
4. Recreation and Cultural Services	
a. Recreation	20,500
b. Culture	19,500
5. Community Development	
a. Education	27,500
c. Planning and Zoning	68,000
d. Community Planning	33,550
e. Economic Development Program	81,000
g. Agricultural Development	48,000
h. Urban Development	32,000



6. Environment Health Services	
a. Water Purification and Supply	137,000
b. Sewage Collection and Disposal	10,000
c. Garbage Waste Collection and Disposal	6,500
d. Other Environmental Services	5,500
8. Other Services	
a. Health	12,500
b. Social Programs and Assistance	40,000
c. Agriculture	28,500
d. Tourism	12,000
e. Trade and Industry	10,700
f. Other Service	2,500
10. Grants:	
a. Home owner grant equivalents:	36,475
11. Contingency Amounts	48,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,024,415</b>
<b>BALANCE</b>	<b>\$0</b>

The Adams Lake Indian Band has the following Service Agreements:

- TNRD 9-1-1 Service Agreement \$2,000.00
- CSRD 9-1-1 Service Agreement \$500.00
- City of Salmon Arm – Transportation/Fire Protection \$60,000.00
- Village of Chase – Sewer Utilities \$20,000.00
- CSRD Service Agreement – \$30,000.00
- City of Salmon Arm – Water \$50,000.00
- City of Salmon Arm – Transit Services \$28,000.00
- CPR –No Whistle \$500
- BC Hydro – Street Lighting \$5,000

**ADAMS LAKE INDIAN BAND  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, 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 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 Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2012*.

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 *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 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 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 12th day of June, 2012 at the Adams Lake Indian Band Administration Office (Sahhaltkum I.R. #4), in the Province of British Columbia.

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

[Nelson Leon]  
\_\_\_\_\_  
Chief Nelson Leon

[Gina Johnny]  
\_\_\_\_\_  
Councillor Gina Johnny

[Ron Jules]  
\_\_\_\_\_  
Councillor Ron Jules

[Cliff Arnouse]  
\_\_\_\_\_  
Councillor Cliff Arnouse

[Henry Anthony]  
\_\_\_\_\_  
Councillor Henry Anthony

[Karen Everard]  
\_\_\_\_\_  
Councillor Karen Everard

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9



**CHAWATHIL FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 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 and Statistical 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 Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1, 2012 to March 31, 2013, is attached as a Schedule to this Law.

**4.** This 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 Law.

**6.** This 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 Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of July, 2012, at Hope, in the Province of British Columbia.

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

[R. E. Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna John

Councillor Timothy O. Peters

[Shane John]

Councillor Shane A. John

Councillor Bobbi E. Peters

[Rose Peters]

Councillor Rosemarie E. Peters

[Peter John]

Councillor Peter D. John

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 438,026.12
<b>TOTAL REVENUES</b>	<b>\$ 438,026.12</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	86,076.66
b. General Administrative	47,322.92
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	16,246.28
3. Transportation	
a. Roads and Streets	5,000.00
b. Snow and Ice Removal	
c. Parking	8,000.00
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	25,000.00
b. Culture	11,000.00
c. Playgrounds	3,000.00
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	



f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	2,000.00
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	200,000.00
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 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	30,000.00
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
10. Transfers into reserve funds	
a.	\$
b.	\$
c.	\$
11. Contingency Fund	\$ 4,380.26
<b>TOTAL EXPENDITURES</b>	<b>\$ 438,026.12</b>
<b><u>BALANCE</u></b>	<b>\$ 0.00</b>

**CHAWATHIL FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

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 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 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 Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2012*.

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 *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 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 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 9 day of July, 2012, at Hope, in the Province of British Columbia.

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

[R. E. Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna John

Councillor Timothy O. Peters

[Shane John]

Councillor Shane A. John

Councillor Bobbi E. Peters

[Rose Peters]

Councillor Rosemarie E. Peters

[Peter John]

Councillor Peter D. John

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	60.1140
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	25.6257
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10 - CPR Railway right-of-way	38.1747

**COLDWATER INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective October 4, 2012]

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 authorizing the expenditure of local revenues;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment and Taxation By-law*, which by-law has been deemed to be a property taxation law 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 and Statistical 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 Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2012*.

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;

“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 *Coldwater Indian Band Property Assessment & Taxation By-law (1997)*;

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

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

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

“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 Assessment & Taxation By-law (1997)*;

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 Law authorizes the expenditures provided for in the annual budget.

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

6. 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. The following reserve fund are hereby established:

(a) CIB Income Stabilization Fund; and

(b) CIB Capital Reserve Fund

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. The Schedule attached to this Law forms part of, and is integral 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 [Sept], 2012, at Coldwater IR#1, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Harold Aljam

[Krisalena Antoine]

\_\_\_\_\_  
Councillor Krisalena Antoine

\_\_\_\_\_  
Councillor Carolyn Charters

[Bernice Garcia]

---

Councillor Bernice Garcia

[Annie Rose Major]

---

Councillor Annie Major

[Dennis Saddleman]

---

Councillor Dennis Saddleman

[Mike Smithers]

---

Councillor Mike Smithers

[Lee T Spahan]

---

Councillor Lee Spahan

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$109,658
b. Taxation for the Provision of Services	
i.	\$
ii.	\$
c. Other Revenues	
i. Business License Fees	\$50
ii.	\$
2. Development Cost Charges Revenues	
i.	\$
ii.	\$
3. Proceeds from borrowing	
i.	\$
ii	\$
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	
i. CIB Capital Reserve Fund	\$18,336
ii. CIB Income Stabilization Fund	\$
7. Moneys borrowed from reserve funds	
i.	\$
ii.	\$
<b>TOTAL REVENUES</b>	<b>\$128,044</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$800
b. General Administrative	\$33,267
c. Tax Appeals	\$2500



d.	Other General Government	\$2000
2.	Protection Services	
a.	Policing	
b.	Fire Protection	\$4000
c.	Regulatory Measures	
d.	Animal / Pest Control	\$1000
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	\$10,000
b.	Culture	\$3,750
c.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Housing	
c.	Planning and Zoning	\$18,336
d.	Community Planning	\$15,795
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Other Regional Planning and Development	
6.	Environment Health Services	
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 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	
	b. Social Programs and Assistance	
	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	\$9596
12.	Transfers into reserve funds	
	a. CIB Capital Reserve Fund	\$15,000
	b. CIB Income Stabilization Fund	\$12,000
13.	Repayment of moneys borrowed from reserve funds	
	a.	\$
	b.	\$
	<b>TOTAL EXPENDITURES</b>	<b>\$128,044</b>
	<b>BALANCE</b>	<b>\$0</b>

Note: This Budget includes the attached Appendix.

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

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2012:	\$151,283.11
Transfers out	
i. to local revenue account:	\$18,336
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$15,000
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2013	\$147,947.11
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2012:	\$339,547.32
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$12,000
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2013	\$351,547.32

**COLDWATER INDIAN BAND  
ANNUAL RATES LAW, 2012**

[Effective October 4, 2012]

**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 Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment and Taxation By-law*, which by-law has been deemed to be a property taxation law 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 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 Coldwater Indian Band duly enacts as follows:

**1.** This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2012*.

**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 *Coldwater Indian Band Property Assessment & Taxation By-law (1997)*;

“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 Assessment & Taxation By-law (1997)*.

**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  [12]  day of  [Sept] , 2012, at Coldwater IR#1, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Harold Aljam

\_\_\_\_\_  
[Krisalena Antoine]  
Councillor Krisalena Antoine

\_\_\_\_\_  
Councillor Carolyn Charters

\_\_\_\_\_  
[Bernice Garcia]  
Councillor Bernice Garcia

\_\_\_\_\_  
[Annie Rose Major]  
Councillor Annie Major

\_\_\_\_\_  
[Dennis Saddleman]  
Councillor Dennis Saddleman

\_\_\_\_\_  
[Mike Smithers]  
Councillor Mike Smithers

\_\_\_\_\_  
[Lee T Spahan]  
Councillor Lee Spahan

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE**

## TAX RATES, 2012

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.7715
Class 2 - Utilities	28.2355
Class 4 - Major Industry	20.4931
Class 5 - Light Industry	23.8908
Class 6 - Business and Other	15.6599
Class 7 - Forest Land	10.6313
Class 8 - Recreational Property/Non-Profit Organization	6.8828
Class 9 - Farm	10.0128

**LHEIDLI T'ENNEH BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

B. The council of the First Nation has made section 83 property taxation by-laws which by-laws have, by operation of section 145 of the Act, been deemed to be a property assessment law and a property taxation law made under the Act; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Lheidli T'enneh Band duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Band Annual Expenditure Law, 2012*.

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;

“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 *Lheit-Lit'en Nation Indian Band Assessment By-law*;

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

“First Nation” means the Lheidli T'enneh Band, being a band named in the schedule to the Act;

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

“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 *Lheit-Lit’ en Nation Indian Band Taxation By-law*.

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 Law authorizes the expenditures provided for in the annual budget.

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of June, 2012, at Fort George I.R. #2, in the Province of British Columbia.

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

[D Frederick]

Chief Dominic Frederick

[S Wiltermuth]

Councillor Shirley Wiltermuth

Councillor Louella Nome

[JT Seymour]

Councillor Joshua Seymour



**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$51,349
b. Grants-in-Lieu of Taxes	\$26,245
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 451
<b>TOTAL REVENUES</b>	<b>\$78,045</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 7,143
c. Other General Government	\$10,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$19,000
b. Snow and Ice Removal	\$15,000
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
  - g. Agricultural Development
  - h. Urban Renewal
  - i. Beautification
  - j. Land Rehabilitation
  - k. Other Regional Planning and Development
6. Environment Health Services
- |  |          |
|--|----------|
| a. Water Purification and Supply         | \$ 3,000 |
| b. Sewage Collection and Disposal        | \$10,000 |
| c. Garbage Waste Collection and Disposal | \$ 5,000 |
| d. Fire Suppression Equipment            | \$ 5,000 |
| e. 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
  - b. Social Programs and Assistance
  - e. Trade and Industry
  - f. Other Service
9. Taxes Collected for Other Governments
10. Grants:

11. Contingency Amounts	\$ 3,902
12. Transfer into reserve fund	\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$78,045</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:

The Lheidli T'enneh Band has the following Service Agreements:

Wendy Redknap - Garbage collection - \$24,700

Falcon Contracting Ltd. -Road Maintenance - \$63,000

**LHEIDLI T'ENNEH BAND  
ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

**WHEREAS:**

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

B. The council of the First Nation has made section 83 property taxation by-laws which by-laws have, by operation of section 145 of the Act, been deemed to be a property assessment law and a property taxation law made under the Act; 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 Lheidli T'enneh Band duly enacts as follows:

**1.** This Law may be cited as the *Lheidli T'enneh Band Annual Rates Law, 2012*.

**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 *Lheit-Lit'en Nation Indian Band Assessment By-law*;

“First Nation” means the Lheidli T'enneh 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 *Lheit-Lit'en Nation Indian Band Taxation By-law*.

**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 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 [19th] day of June, 2012, at Fort George I.R. #2, in the Province of British Columbia.

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

[D Frederick]

Chief Dominic Frederick

[S Wiltermuth]

Councillor Shirley Wiltermuth

Councillor Louella Nome

[JT Seymour]

Councillor Joshua Seymour

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER 1,000 Per Assessed Value
Class 1 - Residential	
Class 2 - Utilities	31.9342
Class 4 - Major Industry	27.7970
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

**LOWER KOOTENAY INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2012*.

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;

“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 *Lower Kootenay Indian Band Property Assessment Law, 2008*;

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

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

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

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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. 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. The Schedule attached to this Law forms part of and is an integral part of 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, 2012, at Creston, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief M. Jason Louie

[Mary Basil]

\_\_\_\_\_  
Councillor Mary Basil

[Sandra Luke]

\_\_\_\_\_  
Councillor Sandra Luke

\_\_\_\_\_  
Councillor Arlene Basil

[Anne Jimmie]

\_\_\_\_\_  
Councillor Anne Jimmie



**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

Property Tax and interest for the current fiscal year	\$ 50,312.48
<b>TOTAL REVENUES</b>	<b><u>\$ 50,312.48</u></b>

**EXPENDITURES**

1. General Government Expenditures	
General Administrative	\$ 26,000.00
2. Protection Services	
Other Protective Services	2,000.00
3. Transportation	
Roads and Streets	9,800.00
4. Recreation and Cultural Services	
Recreation	1,742.48
5. Community Development	
Land Rehabilitation	5,000.00
6. Contingency Fund	5,000.00
7. Homeowner grants	<u>770.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 50,312.48</u></b>

**LOWER KOOTENAY INDIAN BAND  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

WHEREAS:

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

B. The council of the first nation has 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 Lower Kootenay Indian Band duly enacts as follows:

**1.** This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2012*.

**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 *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 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 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 [18th] day of June, 2012, at Creston, in the Province of British Columbia.

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

[M. Jason Louie]

Chief M. Jason Louie

[Arlene Basil]

Councillor Arlene Basil

Councillor Mary Basil

[Anne Jimmie]

Councillor Anne Jimmie

Councillor Sandra Luke

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATES PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	9.255
Class 2 - Utilities	51.335
Class 5 - Light Industry	6.614
Class 6 - Business and Other	4.573
Class 9 - Farm	17.909

**LOWER KOOTENAY INDIAN BAND  
FINANCIAL ADMINISTRATION LAW 2012**

[Effective date\*]

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\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on September 24, 2012.

**WHEREAS:**

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

B. The Council of the Lower Kootenay Indian 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 Lower Kootenay Indian Band enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Lower Kootenay Indian Band Financial Administration Law, 2012*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

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

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 73;

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

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“Chief” means the Chief of the First Nation elected in accordance with the Custom Election By-law of the First Nation;

“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 competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means 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 Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “immediate family member” means, in relation to an individual, a person who is a spouse, natural or adopted child, parent, grandparent, sister, brother, half sister, half brother, or grandchild, or parent or grandparent of the spouse;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “minutes” means the written record of proceedings at a meeting either of Council or the Finance and Audit Committee, as the case may be, duly approved and certified correct by two persons who were in attendance, at least one of whom is a member of Council
- “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;
- “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, and if no one is appointed to that position, means the senior financial officer.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

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

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

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

**Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:
- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
  - (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
  - (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
  - (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
  - (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

**Conflict of Laws**

- 6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.
- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

**Scope and Application**

7. This Law applies to the financial administration of the First Nation.

**PART III****ADMINISTRATION***Division 1 – Council***Responsibilities of Council**

- 8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.
- (2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:
- (a) the approval of Council policies, procedures or directions;

- (b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

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

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

### **Reporting of Remuneration, Expenses and Contracts**

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

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
- (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

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

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

***Division 2 – Finance and Audit Committee***

**Interpretation**

**11.** In this Division, “Committee” means the Finance and Audit Committee.

**Committee Established**

**12.(1)** The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions:

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual’s exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

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

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

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

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(5) At least two (2) of the Committee members must be councillors.\_

(6) Subject to subsection (5), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if:

(a) the member misses three (3) consecutively scheduled meetings of the Committee, unless excused by a resolution of Council; or

(b) that member was a councillor at the time of appointment to the Committee, and has ceased for any reason, to be a councillor.

### **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 that resolution does not pass, until such time as it passes by a majority 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 104 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 the accounts of the First Nation, including the local revenue account;

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

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not inconsistent with the senior financial officer's duties under this Law.

(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) 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; 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) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

##### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

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

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

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

#### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

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

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

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

(4) 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 Council.

(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 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

### **Accounts Management**

**33.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### *Division 3 – Expenditures*

#### **Prohibited Expenditures**

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

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

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

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.



### **No Expenditure Without Appropriation**

**36.(1)** Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

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

### **Emergency Expenditures**

**37.(1)** The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

### **Appropriations**

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

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

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

### **Payments after Fiscal Year-end**

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

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

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

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

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

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

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

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

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

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

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

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager must authorize payment out of, or sign a requisition for payment from, a trust account, the local revenue account, or any appropriation from any other account, up to the monetary limit established by Council from time to time, with Council authorizing any such payment or signing the requisition for any such payment either:

- (a) over that monetary limit; or
- (b) to the senior manager

**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) councillors.

### **Division 4 – General Matters**

#### **Advances**

**42.**(1) The senior manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year, up to the monetary limit established by Council from time to time, with Council authorizing any advances over that monetary limit.

(2) The senior manager 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, up to the monetary limit established by Council from time to time, with Council authorizing any advances over that monetary limit.

#### **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 manager to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

**Borrowing for Ordinary Operations**

**51.(1)** The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget

for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

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

### **Financial Agreements**

**52.**(1) The First Nation may enter into the following agreements in the name of the First Nation:

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

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

(2) Unless otherwise specified by the Council, the Council 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 as defined in the Act.

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

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

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

#### **Borrowing for New Capital Projects**

**55.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

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

#### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and 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 quorum of Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a quorum of Council.

#### **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 103;
  - (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 103, 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, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

#### **Permitted Investments in First Nation Member Activities**

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

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

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

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

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

**Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

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

**Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

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

**Insurance**

**67.**(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

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

***Division 7 – Financial Reporting*****GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

**Monthly Financial Information**

**69.**(1) At the end of each month the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than

forty-five (45) days following the end of the month for which the information was prepared.

### **Quarterly Financial Statements**

**70.**(1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

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

- (a) reviewed by the Finance and Audit Committee; and
- (b) reviewed and approved by the Council.

### **Annual Financial Statements**

**71.**(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

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

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

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

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown

separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

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

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor.

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

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

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

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

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

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

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

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

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

- (b) be a public accounting firm or public accountant
  - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and
  - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
  - (a) advise the First Nation in writing of the circumstances; and
  - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

**74.**(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
  - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
  - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee; and
  - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved; and
  - (c) every meeting of the members of the First Nation where the annual financial statements will be presented.
- (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:

(a) 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; and

(b) call a meeting of that Committee to address a subject of concern to the auditor.;

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

### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

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

### **Access to Annual Financial Statements**

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

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
  - (a) a description of the services and operations of the First Nation;
  - (b) a progress report on any established financial objectives and performance measures of the First Nation; and
  - (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.
- (3) The annual report referred to in subsection (1) must
  - (a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and
  - (b) be provided to the Board and the First Nations Finance Authority.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

#### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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

#### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

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

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

### **Local Revenue Account Records**

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

### **Confidentiality of Information**

**82.(1)** No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

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

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance; 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;
- (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 with the approval of Council, retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

## **PART VI**

### **BORROWING MEMBER REQUIREMENTS**

#### **Application**

**93.** This Part applies to the First Nation if it is a borrowing member as defined in the Act.

#### **Compliance with Standards**

**94.(1)** The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

## **PART VII**

### **LAND MANAGEMENT**

#### **Application**

**95.** This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

### **Obligations**

**96.**(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

## **PART VIII**

### **OIL AND GAS AND MONEYS MANAGEMENT**

#### **Application**

**97.** This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

#### **Obligations**

**98.** The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

## **PART IX**

### **MISCELLANEOUS**

#### **Reports of Breaches and Financial Irregularities, etc.**

**99.**(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**

**100.**(1) If a report is made to the senior manager under subsection 99(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 99, 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**

**101.**(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 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 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 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

### **Liability for Improper Use of Money**

**102.**(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**

**103.**(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); and

“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**

**104.**(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**

**105.** As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

### **Coming into Force**

**106.(1)** The following provisions of this Law come into force on the date of the resolution enacting this Law: sections 1 – 7, 26 – 30, 69 – 76, 81 and 106.

(2) Subject to subsection (1), this Law comes into force on the date that is thirty-six (36) months after the date this Law is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23rd] day of [July], 2012, at Creston, in the Province of British Columbia.

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

[Jason Louie]

\_\_\_\_\_  
Chief Jason Louie

[Anne Jimmie]

\_\_\_\_\_  
Anne Jimmie

[Arlene Basil]

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Arlene Basil

[Mary Basil]

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Mary Basil

[Sandra Luke]

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Sandra Luke



## **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 hundred dollars (\$100.00) 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.



**LOWER NICOLA INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

B. The council of the Lower Nicola Indian Band 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2012*.

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;

“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 *Lower Nicola Indian Band First Nation Property Assessment Law, 2009*;

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

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

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

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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. 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. The Schedule attached to this Law forms part of and is an integral part of 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, 2012, at Merritt, in the Province of British Columbia.

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

[Victor York]

\_\_\_\_\_  
Chief Victor York

[M J Coutlee]

\_\_\_\_\_  
Councillor Mary June Coutlee

[Stuart Jackson]

\_\_\_\_\_  
Councillor Stuart Jackson

---

Councillor Harold Joe

---

[Robert Sterling]

---

Councillor Robert Sterling

---

[M Toodlican]

---

Councillor Molly Toodlican

---

Councillor Joanne Lafferty

---

[Lucinda Seward]

---

Councillor Lucinda Seward

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
Property Tax	\$1,360,180
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$108,766
<b>TOTAL REVENUES</b>	<b>\$1,468,946</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$157,808
b. General Administrative	\$258,235
c. Membership services	\$10,000
2. Protection Services	
a. Firefighting	\$72,000
b. Regulatory Measures – By-law officer	\$3,500
3. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$10,000
c. Public Transit	\$5,000
d. Other Transportation – Public Works	\$209,409
4. Recreation and Cultural Services	
a. Culture – Band Hall	\$45,000
b. Other Recreation and Culture - Arena	\$45,000
5. Community Development	
a. Community Planning - Referenda	\$60,000
b. Economic Development Program -Joeyaska	\$14,000
c. Heritage Protection - Arbour	\$75,000
d. Economic Development Program -Pipsuel	\$37,450
e. Beautification and Clean-up	\$23,000
f. Cemeteries	\$20,000

6. Environment Health Services	
a. Water Purification and Supply	\$20,000
b. Garbage Waste Collection and Disposal	\$20,000
c. Recycling project	\$10,000
7. Fiscal Services	
Other Debt Charges	\$212,642
8. Other Services	
a. Agriculture – Irrigation ditch	\$15,000
b. Trade and Industry – Job development	\$15,000
c. Other Service - BCAA	\$9,685
9. Contingency Amounts	\$30,029
10. Transfers into reserve funds	
Land Management & Capital Development Fund	\$81,188
<b>TOTAL EXPENDITURES</b>	<b>\$1,468,946</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:

Thompson-Nicola Regional District – 2011 Environmental Health Services Agreement

Waste Reduction, Recycling	\$18,090
Solid Waste Collection, Disposal	\$12,060
Household Waste Disposal	\$33,750

District of Logan Lake – 2011 Mutual Aid Agreement

Fire and Rescue	\$200
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Thompson-Nicola Regional District – 2011 911 Emergency Telephone Services Agreement

911 Emergency Telephone	\$2,530
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City of Merritt – 2011 Community Transit Partnership Agreement

Local bus service	\$5,000
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Note: This Budget includes the attached Appendix.

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

## 1. Land Management and Capital Development

Beginning balance as of April 1, 2012:	\$406,920
Transfers out	
to local revenue account:	\$0
Transfers in	
from local revenue account:	\$81,188
Ending balance as of March 31, 2013:	\$488,108

**LOWER NICOLA INDIAN BAND  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

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 Lower Nicola Indian Band 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 Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2012*.

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 *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 Law Amending Law, 2009*.

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 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, 2012, at Merritt, in the Province of British Columbia.

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

[Victor York]

Chief Victor York

[M J Coutlee]

Councillor Mary June Coutlee

Councillor Harold Joe

[Robert Sterling]

Councillor Robert Sterling

[M Toodlican]

Councillor Molly Toodlican

[Stuart Jackson]

Councillor Stuart Jackson

Councillor Joanne Lafferty

[Lucinda Seward]

Councillor Lucinda Seward



**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
<u>British Columbia</u>	
Class 1 - Residential	8.0000
Class 2 - Utilities	71.0810
Class 4 - Major Industry	70.0000
Class 5 - Light Industry	41.0000
Class 6 - Business and Other	25.0000
Class 7 - Forest Land	7.3000
Class 8 - Recreational Property/Non-Profit Organization	10.0000
Class 9 - Farm	29.0000

**METLAKATLA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

**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 authorizing the expenditure of local revenues;

B. The Governing Council of the Metlakatla First Nation has enacted the *Metlakatla Property Taxation and Assessment By-law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws,

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

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2012*.

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;

“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 and Taxation Law” means the *Metlakatla Property Taxation and Assessment By-law*, enacted on August 16, 2005;

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

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

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

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

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

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 Law authorizes the expenditures provided for in the annual budget.

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

6. 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, the Governing Council must amend the annual budget by amending this Law in accordance with Governing 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. The Schedule attached to this Law forms part of, and is integral to, this Law.

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

THIS LAW IS HEREBY DULY ENACTED by the Governing Council on the [15] day of [July] 2012, at Prince Rupert, in the Province of British Columbia.

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

[Harold Leighton]  
Chief Harold Leighton

[Alvin Bolton, Jr.]  
Councillor Alvin E. Bolton, Jr.

[Alrita Leask]  
Councillor Alrita J. Leask

[Alvin Leask]  
Councillor Alvin W. Leask

[James L. Nelson]  
Councillor James L. Nelson

[Robert Nelson]  
Councillor Robert D. Nelson

[Cindy Smith]  
Councillor Cindy R. Smith

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 24 464
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>\$ 24 464</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 1 000
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. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	

c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	\$ 23 214
f.	Heritage Protection	
g.	Agricultural Development	
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	
c.	Garbage Waste Collection and Disposal	
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	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
10.	Contingency Amounts	\$ 250
	<b>TOTAL EXPENDITURES</b>	<b>\$ 24 464</b>
	<b>BALANCE</b>	<b>\$ 0</b>

**METLAKATLA FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

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 Governing Council of the Metlakatla First Nation has enacted the *Metlakatla Property Taxation and Assessment By-law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 Governing Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2012*.

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 and Taxation Law” means the *Metlakatla Property Taxation and Assessment By-law*, enacted on August 16, 2005;

“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; 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 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Governing Council pursuant to the

Act that third-party management of the revenues raised under this Law is required, Governing 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 Governing 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 integral to, 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 Governing Council on the [15] day of [July] 2012, at Prince Rupert, in the Province of British Columbia.

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

[Harold Leighton]

Chief Harold Leighton

[Alvin Bolton, Jr.]

Councillor Alvin E. Bolton, Jr.

[Alrita Leask]

Councillor Alrita J. Leask

[Alvin Leask]

Councillor Alvin W. Leask

Councillor James L. Nelson

[Robert Nelson]

Councillor Robert D. Nelson

[Cindy Smith]

Councillor Cindy R. Smith

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	14.3410
Class 2 - Utilities	59.3684
Class 4 - Major Industry	53.9060
Class 5 - Light Industry	47.0583
Class 6 - Business and Other	38.2250
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	11.0190
Class 9 - Farm	00.0000



**MORICETOWN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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 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 4th day of July, 2012, at Moricetown, in the Province of British Columbia.

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

[Duane Mitchell]

Chief Duane Mitchell

Deputy Chief Andrew Tom

[Sandra George]

Councillor Sandra George

[Debbie Pierre]

Councillor Debbie Pierre

[Warner William]

Councillor Warner William

[Victor Jim]

Councillor Victor Jim

[Gary Naziel]

Councillor Gary Naziel

[Margaret LaRose]

---

Councillor Margaret LaRose

[M Gunanoot]

---

Councillor Millie Gunanoot

[Desmond McKinnon]

---

Councillor Desmond McKinnon

[Delvin Joseph]

---

Councillor Delvin Joseph

**SCHEDULE**  
**ANNUAL BUDGET****REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax Levies for Current Fiscal Year	\$65,520.48
<b>TOTAL REVENUES</b>	<b>\$65,520.48</b>

**EXPENDITURES**

1. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Recreational Facility	\$62,244.48
Other Expenditures:	
a. Contingency	\$ 3,276.00
<b>TOTAL EXPENDITURES</b>	<b>\$65,520.48</b>
<b>BALANCE</b>	<b>\$0</b>

**MORICETOWN FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

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, 2012*.

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 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council

authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of July, 2012, at Moricetown, in the Province of British Columbia.

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

[Duane Mitchell]

Chief Duane Mitchell

[Warner William]

Councillor Warner William

Deputy Chief Andrew Tom

[Sandra George]

Councillor Sandra George

[Victor Jim]

Councillor Victor Jim

[Debbie Pierre]

Councillor Debbie Pierre

[Gary Naziel]

Councillor Gary Naziel

[Margaret LaRose]

Councillor Margaret LaRose

[Desmond McKinnon]

Councillor Desmond McKinnon

[M Gunanoot]

Councillor Millie Gunanoot

[Delvin Joseph]

Councillor Delvin Joseph

**SCHEDULE 1**

**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
British Columbia - 788 Terrace Rural Class 5 - Light Industry	\$18.6498

**NADLEH WHUT'EN FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Nadleh Whut'en First Nation duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en First Nation Annual Expenditure Law, 2012*.

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;

“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 *Nadleh Whut'en Property Assessment and Taxation By-law*;

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

“First Nation” means the Nadleh Whut'en First Nation, being a band named in the schedule to the Act;

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

“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 Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 2012, and ending March 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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. This 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 [17th] day of [July], 2012, at Nadleh Whut'en, in the Province of British Columbia.

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

[Martin Louie]  
Chief Martin Louie

[George George Sr.]  
Councillor George George Sr.

[Beverly Ketlo]  
Councillor Beverly Ketlo

[Marilyn Janzen]  
Councillor Marilyn Janzen

[Eleanor Lowe]  
Councillor Eleanor Lowe

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 67,506.67
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 97,867.86
<b>TOTAL REVENUES</b>	<b>\$ 165,374.53</b>

**EXPENDITURES**

1. General Government Expenditures	\$ 44,159.70
a. Executive and Legislative	\$ 25,000.00
b. General Administrative	\$ 13,259.70
c. Other Gen. Government (BCAA and appeals)	\$ 5,900.00
2. Protection Services	\$ 74,500.00
a. Firefighting (service fee/fire hydrants)	\$ 74,500.00
3. Transportation	\$ 28,714.83
a. Roads and Streets	\$ 19,714.83
b. Snow and Ice Removal	\$ 6,000.00
c. Other Transportation (dust control)	\$ 3,000.00
4. Community Development	\$ 13,000.00
a. Beautification Project	\$ 10,000.00
b. Weed Control	\$ 1,000.00
c. 9-1-1 Emergency Telephone Response	\$ 1,000.00
d. Fraser Lake Library	\$ 1,000.00
5. Environmental Health Services	\$ 1,000.00
a. Garbage Waste Collection and Disposal	\$ 1,000.00
6. Contingency	\$ 4,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 165,374.53</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.

**SEABIRD ISLAND BAND  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2012*.

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;

“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 *Seabird Island First Nation Property Assessment 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;

“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 First Nation Property Taxation By-law*.

**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 Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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.** 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.** 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 10th day of August, 2012, at Agassiz, in the Province of British Columbia.

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

[Clem Seymour]

Chief Clem Seymour

[Art Andrew]

Councillor Art Andrew

[James Harris]

Councillor James Harris

[Alexis Roper]

---

Councillor Alexis Roper

[Rod Peters]

---

Councillor Rod Peters

[Margaret Pettis]

---

Councillor Margaret Pettis

---

Councillor Dianna Kay

[Marcia Peters]

---

Councillor Marcia Peters

[M. V. Ferguson]

---

Councillor Vivian Ferguson

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 920,695
2. Accumulated Surplus - Local revenues carried over from the previous fiscal years	\$ 174,712
<b>TOTAL REVENUES</b>	<b>\$ 1,095,407</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	300,493
b. General Administrative	102,369
c. Assessment and Board of Review	33,212
2. Protection Services	
a. Fire Protection	50,000
b. Other Protective – Community Wellness	0
3. Transportation	
a. Roads & Streets, Grounds	50,000
4. Recreation & Cultural Services	
a. Community Events	134,515
b. Recreation Program	107,187
c. Youth Program	71,243
d. Elders Program	70,657
e. Other Recreation & Culture	52,525
5. Community Development	
a. Other Regional Planning & Development (Wireless)	19,430
6. Environmental Health Services	N/A
7. Fiscal Services	N/A
8. Other Services	N/A
9. Taxes Collected for Other Governments	N/A
10. Grants:	
a. Home owner grant equivalents:	2,500

b. Not-for-profit corporations:	N/A
11. Contingency Amounts:	101,276
12. Transfers into Reserve Funds:	
a. Payments into Reserve Funds:	N/A
b. Expenditures from Reserve Funds	<u>        N/A</u>
TOTAL EXPENDITURES	<u>\$ 1,095,407</u>
BALANCE	\$           0

Note: Local Service Agreements:

District of Kent:

Road Maintenance	\$14,355 per annum
Sewer Agreements	\$ 0.97 per Cubic Meter

**SEABIRD ISLAND BAND  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

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 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 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 Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2012*.
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 *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 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 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 10 day of August, 2012, at Agassiz, in the Province of British Columbia.

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

[Clem Seymour]

Chief Clem Seymour

[Art Andrew]

Councillor Art Andrew

[Alexis Roper]

Councillor Alexis Roper

[Rod Peters]

Councillor Rod Peters

[Margaret Pettis]

Councillor Margaret Pettis

[James Harris]

Councillor James Harris

Councillor Dianna Kay

[Marcia Peters]

Councillor Marcia Peters

[M. V. Ferguson]

Councillor Vivian Ferguson

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
	Class 1 - Residential	6.63219
Class 2 - Utilities	73.45216	73.45216
Class 4 - Major Industry	22.00991	22.00991
Class 5 - Light Industry	21.68291	21.68291
Class 6 - Business and Other	17.56339	17.56339
Class 7 – Managed Forest Land	14.75692	14.75692
Class 8 - Recreational Property/Non-Profit Organization	10.22281	10.22281
Class 9 - Farm	7.50000	7.50000
Class 10 - Prescribed Railway Rights of Way (1)	59.92742	41.02307

(1) Pursuant to an in accordance with the *Property Assessment and Taxation (Railway Rights of Way Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol.135, No. 24, November 21, 2001.*)

**SHXWHÁ:Y VILLAGE  
FINANCIAL ADMINISTRATION LAW**

[Effective date\*]

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\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on September 24, 2012.

**WHEREAS:**

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

B. The Council of Shxwhá:y Village considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Shxwhá:y Village enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Shxwhá:y Financial Administration Law, 2012*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

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

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 73;

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

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“CEO” means the person appointed or confirmed as the Chief Executive Officer under section 18;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“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;
- “COO” means the Chief Operating Officer appointed by Council;
- “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;
- “finance director” means the person appointed finance director under section 19;
- “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 Shxwhá:y Village, formerly known as the Skway 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;
- “land code” means the Shxwhá:y Village Land Code passed under the *First Nations Land Management Act*;
- “Law” means this *Financial Administration Law*;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “manager” means the CEO, the Chief Operating Officer (COO), the finance director, the tax administrator and any other employee of the First Nation designated by the Council as a manager;
- “multi-year financial plan” means the plan referred to in section 25;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

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

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

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

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

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

(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

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

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

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

(3) Words in this Law referring to a manager, by name of office or otherwise, also apply to any person designated by the Council to act in the manager’s place or to any person assigned or delegated to act in the manager’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 thirty (30) 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 a manager, 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 managers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and



(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

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

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

### **Reporting of Remuneration, Expenses and Contracts**

10.(1) Annually the finance 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 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.** In this Division, “Committee” means the Finance and Audit Committee.

**Committee Established**

**12.(1)** The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual’s exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

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

- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
  - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (5) At least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) Each Committee member must
  - (a) provide a criminal record check, the results of which are satisfactory to Council; and
  - (b) sign a code of conduct and agree to abide by it.
- (8) A Committee member may be removed from office by a Council resolution if
  - (a) the member misses three (3) consecutively scheduled meetings of the Committee without having given advance notice to the Chair; or
  - (b) the chair of the Committee recommends removal.
- (9) The Committee must appoint, designate or contract a person to act as Secretary and Coordinator/Recorder to the Committee and to take minutes and any non-Committee member in this role must sign a confidentiality agreement.

### **Chair and Vice-chair**

- 13.(1)** 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 may take part

in all discussions and recommendations and 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 finance director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The CEO or the finance 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 finance director; 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 review or 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 Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit and Risk Management 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, managers 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 104 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 – Managers and Employees*

#### **CEO**

**18.(1)** Council must appoint, and ensure that the First Nation continues to have, a person as Chief Executive Officer (the “CEO”) of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to 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 Council for approval, human resources policies and procedures for the hiring, management and dismissal of managers and employees of the First Nation;

- (b) to prepare and recommend to Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
  - (c) if directed by Council or Shxwhá:y policies established by Council, 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 managers and employees of the First Nation;
  - (e) to oversee and administer the contracts of the First Nation;
  - (f) to prepare, recommend to 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 a manager or employee of the First Nation; and
  - (b) with the written 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.

### **Finance Director**

**19.(1)** Council must either appoint a person as finance director of the First Nation or designate the CEO to carry out the role of the finance director on an interim basis, and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the finance director is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

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

- (b) to administer and maintain the accounts of the First Nation, including the local revenue account;
  - (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
  - (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
  - (e) to prepare the financial components of reports to Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
  - (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
  - (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
  - (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
  - (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
  - (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
  - (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
  - (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
  - (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
  - (n) to perform any other duties of the finance director under this Law; and
  - (o) to carry out any other activities specified by the CEO that are not contrary to the Act and not inconsistent with the finance director's duties under this Law.
- (3) With the written approval of the CEO, the finance director may assign the performance of any of the duties or functions of the finance director to any manager, employee, contractor or agent of the First Nation, but this assignment



does not relieve the finance 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 in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the written 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 manager, 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, with the assistance of the CEO, 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 COO, the finance director, the tax administrator and other managers 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 managers 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 manager, 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 Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the 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, including when participating as a member of the Finance and Audit Committee, 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 Managers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) a manager, 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) Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every manager 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) a manager 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) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and

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

### **Content of Annual Budget**

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

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

(2) The revenue category of moneys derived from the First Nation's lands under the land code 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 under the land code.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the finance 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, Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) To accommodate the timing of property tax assessments and setting taxation rates, on or before June 15 of each year, the finance director 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 written approval of 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, 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) 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) 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

- (a) is in the name of the First Nation;
- (b) is opened in a financial institution;
- (c) is authorized by the CEO or the finance director; and
- (d) has signing authorities authorized in writing by Council.

(2) If the First Nation has funds or revenues in the following categories, 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 under the land code; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

#### **Accounts Management**

**33.**(1) The finance director must ensure the safekeeping of all money received by the First Nation.

- (2) The finance director:
  - (a) must ensure the deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
  - (b) must ensure that payment of money from an account described in section 32 is not authorized 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) Council must establish policies and procedures to authorize expenditures under subsection (1).

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

(4) Subsection (1) does not give the 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 finance 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 finance 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 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 finance 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 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 Council.

(2) 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 in writing by Council; or
- (b) if done under the authority of a policy or direction of 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 in writing; or
- (b) if done under the authority of a policy or direction of Council.

### **Year-end Surplus**

**49.(1)** Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

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

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

## ***Division 5 – Borrowing***

### **Limitations on Borrowing**

**50.(1)** Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance director to borrow money or grant security in the name of the First Nation

- (a) as specifically approved in writing by Council; or
- (b) in accordance with the policies, procedures or directions made by 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 Council approves in writing.

(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 Council, the finance director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance director 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 Council and to be repaid within a specified period of time.

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

### **Borrowing Member Requirements**

**54.(1)** This section applies if the First Nation is a borrowing member.

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

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

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

### **Borrowing for New Capital Projects**

**55.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2) (new construction of tangible capital assets).

(2) 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 in writing by Council and by the CEO or the finance director.

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

### **Operational Controls**

**59.** 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) 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 Council has considered the report of the finance director under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the finance director 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 103;
  - (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 103, 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, Council may authorize the finance director to invest the First Nation's financial assets

- (a) as specifically approved by Council in writing; 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, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

### **Permitted Investments in First Nation Member Activities**

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

(2) Before Council establishes a program under this section, the finance 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 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) Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the finance director 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) 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) Council may purchase and maintain insurance for the benefit of a councillor or a manager or their personal representatives against any liability arising from that person being or having been a councillor or a manager.

### *Division 7 – Financial Reporting*

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.**(1) At the end of each month the finance director must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by Council on the recommendation of the Finance and Audit Committee.



(2) The finance director must provide the financial information in subsection (1) to Council, the Finance and Audit Committee, and the CEO not more than forty-five (45) days following the end of the month for which the information was prepared.

### **Quarterly Financial Statements**

**70.**(1) At the end of each quarter of the fiscal year the finance director must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the quarterly financial statements in subsection (1) to 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

(b) reviewed and approved by the Council.

### **Annual Financial Statements**

**71.**(1) At the end of each fiscal year the finance director 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 Council on the recommendation of the Finance and Audit Committee.

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

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

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

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

(b) a report setting out the information required in section 10 (Reporting of remuneration, expenses and contracts for councilors and dependents);

(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) (Loans to members under programs);

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

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

(5) The finance director 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 provide any comments on the draft annual financial statements to 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 recommended by the Finance and Audit Committee and approved by 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, 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 managers 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 British Columbia; and

(ii) licensed or otherwise authorized to practice public accounting in 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 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, manager, 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) after approval by Council, be signed by
  - (i) the Chief of the First Nation or the Council chair,
  - (ii) the chair of the Finance and Audit Committee, and
  - (iii) the finance director or the CEO; 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 office of the First Nation during normal business hours, however, members are not entitled to copy or remove the reports from the office.

(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 office of the First Nation during normal business hours, however, people are not entitled to copy or remove the reports from the office.

### **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 annual report referred to in subsection (1) must

(a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and

(b) be provided to the Board and the First Nations Finance Authority.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

#### **Operations Manual**

**79.**(1) The 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 managers 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 and in accordance with the policies, procedures or directions of the Council.

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

(4) Council must establish policies and procedures or give directions respecting access of any persons to First Nation’s records.

#### **Local Revenue Account Records**

**81.**(1) The CEO must ensure the preparation, maintenance, storage and security of all records respecting the First Nation’s local revenue system, including all

records referred to in section 5 of the *Local Revenue Management Implementation Regulations* and must ensure the Tax Administrator has access to these records.

(2) The CEO, or under the direction of the CEO, the Tax Administrator, must ensure that the records referred to in subsection (1) are sufficiently organized and accessible to allow easy access if any inspections or review of the records is required.

### **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 Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

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

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

### **Council General Duties**

**85.** 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.** 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 finance director 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)** 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**

### **BORROWING MEMBER REQUIREMENTS**

#### **Application**

93. This Part applies to the First Nation if it is a borrowing member as defined in the Act.

#### **Compliance with Standards**

94.(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

## **PART VII**

### **LAND MANAGEMENT**

#### **Application**

95. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

#### **Obligations**

96.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) 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 under

the land code and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

## **PART VIII**

### **OIL AND GAS AND MONEYS MANAGEMENT**

#### **Application**

**97.** This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

#### **Obligations**

**98.** The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

## **PART IX**

### **MISCELLANEOUS**

#### **Reports of Breaches and Financial Irregularities, etc.**

**99.(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 a manager, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the manager, 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**

**100.(1)** If a report is made to the CEO under subsection 99(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 99, 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**

**101.**(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 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 must not be subjected to any form of reprisal by the First Nation or by a councillor, manager, 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 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

### **Liability for Improper Use of Money**

**102.**(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 a manager or employee of the First Nation and the manager 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 a manager 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 manager 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**

**103.**(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, manager 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**

**104.**(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 and recommend to Council 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**

**105.** As soon as practicable after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

**Coming into Force**

**106.**(1) The following provisions of this Law come into force on the day after the date this Law is approved by the Board under section 9 of the Act:

sections 1 to 8; subsection 9(1) and (3); sections 11 to 14; paragraphs 16 (a) to (e); section 17; subsections 18(1) and (2); subsection 19(1) and (3); section 20; subsection 22(1) and (2); subsection 23(1), (2)(a) to (c), (3) and (4); sections 24 and 26; subsection 27(1) and (3) to (6); sections 29 and 30; subsections 32(1) to (3); sections 68 to 78, 81, 82 and 95; subsection 96(1); sections 99-101; sections 105 to 106 and Schedule “A”.

(2) Subject to subsection (1), this Law comes into force on the third anniversary of the date the provisions of the Law referred to in subsection (1) come into force.

THIS LAW IS HEREBY DULY ENACTED by Council on the [5] day of [Sept], 20 [12], at [Shxwhá:y Village], in the Province of British Columbia.

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

[Tina Rabang]  
Chief Councillor

[Anthony Aure]

[Precious Aure]

[Daniel Rapada]

## **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 fifty dollars (\$50) 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**

#### **MANAGERS AND EMPLOYEES**

##### **Application**

- 11.** This Part applies to all managers and employees of the First Nation.

##### **General Obligations**

**12.(1)** In the performance of their duties and functions, a manager or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) A manager or employee must avoid circumstances that could result in the manager or employee having a conflict of interest or an apparent conflict of interest.

(3) A manager 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 manager 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 manager or employee believes he or she has a conflict of interest, the manager 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 manager 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 manager 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 a manager or employee is permitted under their terms of employment to have outside employment or business interests, the manager 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) A manager 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 manager or employee must keep confidential all information that the manager 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) A manager or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the manager or employee.

(3) A 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 manager or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Managers 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) Managers 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 Manager or Employee**

**19.** If a contractor is retained to exercise the powers or perform the duties or functions of a manager or employee, the contractor must comply with Part III of this Schedule as if the contractor were a manager 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, manager 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.

**SHXW'ŌWHÁMEL FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

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 Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámel 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 and Statistical Management Act*, pursuant to section 145 of that Act; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2012*.

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;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenue and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'ōwhámel First Nation Property Assessment By-law*;

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

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

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

“local revenues” means money raised by the First Nation under a 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’ōwhámel First Nation Property Taxation By-law*.

**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 Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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 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 Si:yam Council on the 2nd day of August, 2012, 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.

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Si:yam Councillor – Roger Andrews

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Si:yam Councillor – Lenora Fraser



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Siy:am Councillor – Kenneth Jones

[Leona Kelly]

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Siy:am Councillor – Leona Kelly

[Irene Smith]

---

Siy:am Councillor – Irene Smith

[Dean Jones]

---

Siy:am Councillor – Dean Jones

---

Siy:am Councillor – Michael Fraser

[Shawna Peters]

---

Siy:am Councillor – Shawna Peters

[Louise Mussell]

---

Siy:am Councillor – Louise Mussell

[Brenda Peters]

---

Siy:am Councillor – Brenda Peters

[Alfred James]

---

Siy:am Councillor – Alfred James

[Lucille Casimir]

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Siy:am Councillor – Lucille Casimir

[Dennis George]

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Siy:am Councillor – Dennis George

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$101,722.00
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>\$101,722.00</b>

**EXPENDITURES**

1. General Government Expenditures	12,915.00
a. Executive and Legislative	\$ 5,600.00
b. General Administrative	5,400.00
c. Other General Government	1,915.00
2. Protection Services	5,950.00
a. Policing	
b. Firefighting	5,950.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	11,000.00
a. Roads and Streets	7,000.00
b. Snow and Ice Removal	4,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	27,635.00
a. Recreation	12,362.50
b. Elders Program	6,000.00
c. Other Recreation and Culture	9,272.50
5. Community Development	31,000.00
a. Education	2,000.00
b. Housing	3,000.00

c. Planning and Zoning	9,750.00	
d. Community Planning	9,750.00	
e. Economic Development Program	4,000.00	
f. Heritage Protection	2,500.00	
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		
b. Sewage Collection and Disposal	1,500.00	
c. Garbage Waste Collection and Disposal	3,072.00	
d. Other Environmental Services		
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		3,300.00
<b>TOTAL EXPENDITURES</b>		<b>\$101,722.00</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                      \$5,950.00/year  
 (21 Homes @ \$235.00/each and \$507.50/each @ non-residential/commercial x 2)

Laws – FSMA, s.5 and s.9  
 Lois – LGFSPN, art. 5 et 9

**SHXW'ŌWHÁMEL FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

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 Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámel 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 and Statistical Management Act*, pursuant to section 145 of that Act; 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 Shxw'ōwhámel First Nation duly enacts as follows:

**1.** This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2012*.

**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 *Shxw'ōwhámel First Nation Property Assessment By-law*;

“First Nation” means the Shxw'ōwhámel 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'ōwhámel First Nation Property Taxation By-law*.

**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 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 2nd day of August, 2012, 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.

<hr/> Si:yam Councillor – Roger Andrews	<hr/> Si:yam Councillor – Lenora Fraser
	<hr/> [Louise Mussell]
<hr/> Si:yam Councillor – Kenneth Jones	<hr/> Si:yam Councillor – Louise Mussell
<hr/> [Leona Kelly]	<hr/> [Brenda Peters]
<hr/> Si:yam Councillor – Leona Kelly	<hr/> Si:yam Councillor – Brenda Peters
<hr/> [Irene Smith]	<hr/> [Alfred James]
<hr/> Si:yam Councillor – Irene Smith	<hr/> Si:yam Councillor – Alfred James
<hr/> [Dean Jones]	<hr/> [Lucille Casimir]
<hr/> Si:yam Councillor – Dean Jones	<hr/> Si:yam Councillor – Lucille Casimir
	<hr/> [Dennis George]
<hr/> Si:yam Councillor – Michael Fraser	<hr/> Si:yam Councillor – Dennis George
<hr/> [Shawna Peters]	
<hr/> Si:yam Councillor – Shawna Peters	

**SCHEDULE**  
**TAX RATES**

<b>OHAMIL IR NO. 1</b> <b>PROPERTY CLASS</b>	<b>RATE PER \$1,000</b> <b>OF ASSESSED VALUE</b>
Class 1 - Residential	9.956800
Class 2 - Utilities	60.114000
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	36.967800
Class 6 - Business and Other	25.625700
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	11.217900
Class 9 - Farm	20.950300
<b>WAHLEACH ISLAND IR NO. 2</b> <b>PROPERTY CLASS</b>	<b>RATE PER \$1,000</b> <b>OF ASSESSED VALUE</b>
Class 1 - Residential	6.63219
Class 2 - Utilities	73.45216
Class 4 - Major Industry	22.00991
Class 5 - Light Industry	21.68291
Class 6 - Business and Other	17.56339
Class 7 - Forest Land	14.75692
Class 8 - Recreational Property/Non-Profit Organization	10.22281
Class 9 - Farm	20.54545
<b>KUTHLALTH NO. 1</b> <b>PROPERTY CLASS</b>	<b>RATE PER \$1,000</b> <b>OF ASSESSED VALUE</b>
Class 1 - Residential	9.956800
Class 2 - Utilities	60.114000
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	36.967800
Class 6 - Business and Other	25.625700
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	11.217900
Class 9 - Farm	20.950300

**SIMPCW FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2012*.

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;

“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 *Simpcw First Nation Property Assessment Law, 2009*;

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

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

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

“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 *Simpchw First Nation Property Taxation Law, 2009*.

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 Law authorizes the expenditures provided for in the annual budget.

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

6. 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 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 25th day of June, 2012, at \_\_\_\_\_, in the Province of British Columbia.

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

[Rita Matthew]

Chief Rita Matthew

[Christine Donald]

Councillor Christine Donald

[Shelly Loring]

Councillor Shelly Loring

[Thomas Eustache]

Councillor Thomas Eustache

[Joan Miller]

Councillor Joan Miller

[Daniel Saul]

Councillor Daniel Saul

[Darrell Eustache]

Councillor Darrell Eustache



**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,070.77
<b>TOTAL REVENUES</b>	<b>\$2,070.77</b>

**EXPENDITURES**

1. General Government Expenditures	
b. General Administrative	\$2,050.77
11. Contingency Amounts	\$20.00
<b>TOTAL EXPENDITURES</b>	<b>\$2,070.77</b>
<b>BALANCE</b>	<b>\$0</b>

**SIMPCW FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

WHEREAS:

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

B. The council of the First Nation has 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 Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2012*.
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 *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 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 (\$100.00), 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 25th day of June, 2012, at \_\_\_\_\_, in the Province of British Columbia.

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

[Rita Matthew]

Chief Rita Matthew

[Christine Donald]

Councillor Christine Donald

[Shelly Loring]

Councillor Shelly Loring

[Thomas Eustache]

Councillor Thomas Eustache

[Joan Miller]

Councillor Joan Miller

[Daniel Saul]

Councillor Daniel Saul

[Darrell Eustache]

Councillor Darrell Eustache

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	0
Class 2 - Utilities	42.2947
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

**SKAWAHLOOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the Skawahlook *First Nation Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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 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 28 day of June, 2012, at Skawahlook First Nation, in the Province of British Columbia.

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

[M Chapman]

\_\_\_\_\_  
Chief Maureen Chapman

[Debra Schneider]

\_\_\_\_\_  
Councillor Debra Schneider

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$168,704.13
<b>TOTAL REVENUES</b>	<b>\$168,704.13</b>

**EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	19,000
b. Other General Government	117,704.13
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	10,000
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	3,000
6. Contingency Amounts	13,000
<b>TOTAL EXPENDITURES</b>	<b>\$168,704.13</b>
<b>BALANCE</b>	<b>\$0</b>

Note: The Skawahlook First Nation has the following service agreement with the District of Kent for Fire Protection in the amount of \$1,500.00.

**SKAWAHLLOOK FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

**WHEREAS:**

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

B. The council of the First Nation has 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 Skawahlook First Nation duly enacts as follows:

**1.** This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2012*.

**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 *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 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that



third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of June 2012, at Skawahlook First Nation, in the Province of British Columbia.

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

[M Chapman]

\_\_\_\_\_  
Chief Maureen Chapman

[Debra Schneider]

\_\_\_\_\_  
Councillor Debra Schneider

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 - Residential	6.63219
Class 2 - Utilities	73.45216

**SLIAMMON FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 fiscal year beginning January 1, 2012, and ending December 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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. 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. The Schedule attached to this Law forms part of and is integral 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 23rd day of July, 2012, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

Councillor Robbi Wilson

Councillor Bruce Point

[Denise Smith]

Councillor Denise Smith

Councillor Clint Williams

[Eugene Louie]

---

Councillor Eugene Louie

[Dillon Johnson]

---

Councillor Dillon Johnson

---

Councillor Gloria Francis

[David Louie]

---

Councillor David Louie

[Walter Paul]

---

Councillor Walter Paul

**SCHEDULE A**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:		
a. Property Tax		\$252,831.81
b. Surplus from Previous Years		\$ 96,084.81
2. Repayment from First Nation to local revenue account of moneys borrowed (as per Band Council Resolution 2011-45)		
a. Loan repayment		*\$581,190.67
3. Reserve fund revenues:		
i. Income Stabilization Account		\$ 41,851.45
<b>TOTAL REVENUES</b>		<b>\$971,958.74</b>

**EXPENDITURES**

1. General Government Expenditures		
a. General Administrative		\$103,000.00
2. Protection Services (**Municipal Type Service Agreement with P.R. Regional District)		
a. Regional Administration	\$ 1,746	
b. Parks	\$ 2,235	
c. Cemetary	\$ 899	
d. Waste Management	\$ 1,388	
e. Emergency Telephone – 911	\$ 820	
f. Library	\$ 3,920	
g. House Numbering	\$ 63	
h. Septage Disposal	\$ 720	
i. Northside Fire Department	\$33,115	
j. Regional Hospital District	<u>\$14,929</u>	\$ 59,835.00
3. Transportation		
a. Roads Repairs/Brush Clearing/Ditching		\$ 4,000.00
b. Snow and Ice Removal		\$ 500.00
4. Recreation and Cultural Services		
a. Culture		\$ 5,000.00
b. Meetings/Gatherings		\$ 5,000.00

5. Community Development	
a. Education	\$ 1,000.00
b. Two Access Lots (Maintenance/Signs)	\$ 6,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 20,000.00
b. Spring Clean-Up	\$ 15,000.00
c. Japanese Knot Weed	\$ 1,500.00
7. Other Services	
a. Street Lighting	\$ 2,000.00
8. Taxes Collected for Other Governments	0
9. Grants:	
a. Home owner grant equivalents:	\$ 62,926.10
b. Tax Exemptions	\$ 4,503.55
c. Firehall Grant	\$ 1,471.78
10. Contingency Amounts	\$ 2,946.83
11. Transfers into reserve funds	
Income Stabilization	\$338,637.74
Capital Projects	\$338,637.74
<b>TOTAL EXPENDITURES</b>	<b>\$971,958.74</b>
<b>BALANCE</b>	<b>\$0</b>

*\*Reflects full repayment of principal and interest (total amount owing of \$581,190.67 (\$\$711,092 principal less \$129,901.33 of eligible expenses (as approved by auditor).*

*\*\*Note: The First Nation has a Service Agreement with a third-party provider, and the amount indicated is the amount payable by the First Nation under the agreement during the budget period:*

*Agreement with the Powell River Regional District for the above-mentioned services in the amount of \$59,835.*

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**Appendix A****Reserve Fund Balances****1. Capital Projects Reserve Fund**

Beginning balance as of January 1, 2012:	\$	804.63
Transfers out		
i. to local revenue account:	\$0	
ii. to _____ reserve fund:	\$0	
Moneys borrowed		
Transfers in		
i. from local revenue account:	\$353,637.74	
ii. from _____ reserve fund:	\$0	
Moneys repaid	\$0	
Ending balance as of December 31, 2012:	\$354,442.37	

**2. Income Stabilization Reserve Fund**

Beginning balance as of January 1, 2012:	\$	2,689.84
Transfers out		
i. to local revenue account:	\$41,851.45	
ii. to _____ reserve fund:	\$0	
Moneys borrowed	\$0	
Transfers in		
i. from local revenue account:	\$323,637.74	
ii. from _____ reserve fund:	\$0	
Moneys repaid	\$0	
Ending balance as of December 31, 2012:	\$284,476.13	

\*The opening balances differs from 2011 closing balances because the partial loan repayment amounts were not transferred into the Income Stabilization Reserve Fund and the Capital Projects Reserve Accounts as budget in 2011. Those amounts were paid into the local revenue account. The amounts shown above will be transferred into these accounts in 2012.



**SLIAMMON FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

WHEREAS:

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

B. The council of the First Nation has 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 Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Rates Law, 2012*.

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 *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 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 three hundred and fifty dollars (\$350), the

taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

**5.** Notwithstanding 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 23rd day of July, 2012, at Powell River, in the Province of British Columbia.

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

\_\_\_\_\_  
[Clint Williams]

Chief Clint Williams

\_\_\_\_\_  
Councillor Robbi Wilson

\_\_\_\_\_  
[Denise Smith]

Councillor Denise Smith

\_\_\_\_\_  
[Eugene Louie]

Councillor Eugene Louie

\_\_\_\_\_  
[Dillon Johnson]

Councillor Dillon Johnson

\_\_\_\_\_  
[Gloria Francis]

Councillor Gloria Francis

\_\_\_\_\_  
Councillor Bruce Point

\_\_\_\_\_  
Councillor Clint Williams

\_\_\_\_\_  
[David Louie]

Councillor David Louie

\_\_\_\_\_  
[Walter Paul]

Councillor Walter Paul

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
<b>Class 1 - Residential</b>	<b>8.14533</b>
<b>Class 2 - Utilities</b>	<b>31.01</b>
Class 4 - Major Industry	0
Class 5 - Light Industry	0
<b>Class 6 - Business and Other</b>	<b>20.4413</b>
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

**SPLATSIN FINANCIAL ADMINISTRATION LAW**

[Effective date\*]

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\* 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 July 30, 2012.

WHEREAS:

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

B. The Council of the Splatsin 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 Splatsin First Nation enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Splatsin First Nation Financial Administration Law, 2012*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

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

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“administrator” means the person appointed administrator under section 18;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 73;

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

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

“Commission standards” means the standards established from time to time by the Commission under the Act;

- “Council” means the 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;
- “finance director” means the person appointed finance director under section 19;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial 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 Splatshin First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the administrator, finance director, 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;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
  - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
  - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
  - (d) a trust of the First Nation;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.
- (2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.
- (3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.
- (4) All references to named enactments in this Law are to enactments of the Government of Canada.

**Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

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

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

**Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) 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

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

### **Conflict of Laws**

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

### **Scope and Application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### ***Division 1 – Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

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

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

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

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

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

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

### **Reporting of Remuneration, Expenses and Contracts**

**10.**(1) Annually the finance 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 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 administrator and to each of the dependents of the administrator; and
- (d) any contracts between the First Nation and the administrator and between the First Nation and a dependent of the administrator for the supply of goods or services, including a general description of the nature of the contracts.

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

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

### ***Division 2 – Finance and Audit Committee***

#### **Interpretation**

**11.** In this Division, “Committee” means the Finance and Audit Committee.

### **Committee Established**

**12.(1)** The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

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

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

- (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
  - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (5) At least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
  - (b) the chair of the Committee recommends removal.

#### **Chair and Vice-chair**

**13.(1)** The Council must appoint a chair 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 administrator and the finance director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The administrator or the finance 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 administrator or the finance director; 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 finance director, 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 104 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*

#### **Administrator**

**18.(1)** The Council must appoint a person as administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the administrator 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 administrator 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 (c) taking into consideration the cost of implementing those controls;

- (i) to perform any other duties of the administrator 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 administrator's duties specified in this Law.
- (3) The administrator may assign the performance of any of the administrator'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 administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Finance Director**

**19.(1)** The Council must appoint a person as finance director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the administrator, the finance director is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain the accounts of the First Nation, including the local revenue account;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;



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

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

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

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

(n) to perform any other duties of the finance director under this Law; and

(o) to carry out any other activities specified by the administrator that are not inconsistent with the Act or the finance director's duties under this Law.

(3) With the approval of the administrator, the finance director may assign the performance of any of the duties or functions of the finance director to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance 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 administrator in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the administrator, 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 administrator, the finance director, 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 administrator 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 administrator 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 by independent investigation 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.

(3) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a councillor.

**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) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

**Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

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

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

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.**(1) On or before January 31 of each year, the finance 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 the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance director 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 administrator or the finance director.

(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 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

### **Accounts Management**

**33.**(1) The finance director must ensure the safekeeping of all money received by the First Nation.

(2) The finance director

- (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 administrator 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 administrator 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 administrator or the finance 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 administrator or finance 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.**(1) Payments by the First Nation may be made by credit card, cheque, draft, electronic transfer or other similar instrument.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

**Division 4 – General Matters****Advances**

42.(1) The administrator or the finance 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 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).

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

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

### ***Division 5 – Borrowing***

#### **Limitations on Borrowing**

**50.**(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance director to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Borrowing for Ordinary Operations**

**51.**(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

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

### **Financial Agreements**

**52.**(1) The First Nation may enter into the following agreements in the name of the First Nation:

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

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

(2) Unless otherwise specified by the Council, the finance director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

### **Borrowing for Authorized Expenditures**

**53.**(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

### **Borrowing Member Requirements**

**54.**(1) This section applies if the First Nation is a borrowing member.

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

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

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

### **Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

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

### **Borrowing for Repayment of Debts**

56. Subject to this Law and 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 administrator or the finance director.

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

### **Operational Controls**

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***Division 6 – Risk Management***

### **Limitation on Business Activity**

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
  - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
  - (b) derives income from the granting of a lease or licence of or is in respect of
    - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
    - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
  - (a) do not result in a material liability for the First Nation; or
  - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

- 61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance director under subsection (2).
- (2) Before the Council authorizes a guarantee under subsection (1), the finance director 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 103;
  - (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 103, the Council must make policies and directions respecting guarantees and indemnities as follows:
  - (a) specifying circumstances under which an indemnity may be given without Council approval;

- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance director 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; or
- (c) a limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

#### **Permitted Investments in First Nation Member Activities**

**64.** The First Nation must not make a loan to any third party including to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

#### **Administration of Investments and Loans**

**65.(1)** If the First Nation is authorized to make an investment or loan under this Law, the finance director 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 administrator 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 administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

#### **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.



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

### ***Division 7 – Financial Reporting***

#### **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

#### **Monthly Financial Information**

**69.(1)** At the end of each month the finance director must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year the finance director must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

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

- (a) reviewed by the Finance and Audit Committee; and
- (b) reviewed and approved by the Council.

#### **Annual Financial Statements**

**71.(1)** At the end of each fiscal year the finance director must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

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

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

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

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) 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.

(5) The finance director must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor.

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

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

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

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

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

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
  - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
  - (b) be a public accounting firm or public accountant
    - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and
    - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
  - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

#### **Auditor's Authority**

- 74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
  - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

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

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

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

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

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

#### **Review of Audited Annual Financial Statements**

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

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

#### **Access to Annual Financial Statements**

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

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance director; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

### **Annual Report**

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

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

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

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

- (a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and
- (b) be provided to the Board and the First Nations Finance Authority.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

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

#### **Policy and Law Manual**

79.(1) The administrator must prepare and maintain a current policy and law manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The policy and law 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 policy and law manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the policy and law manual must be made available to the contractor or agent.

**Record Keeping and Maintenance**

**80.**(1) The administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

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

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

**Local Revenue Account Records**

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

**Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

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

**Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

**PART V  
CAPITAL PROJECTS****Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) have a value of over ten thousand dollars (\$10,000),
- (b) 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,
- (c) have useful economic lives extending beyond an accounting period,
- (d) are to be used on a continuing basis, and
- (e) 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 administrator 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 administrator 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 administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.



(3) On or before December 31 of each year, the finance director 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 administrator may retain the services of a professional engineer or other consultant to assist the administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****BORROWING MEMBER REQUIREMENTS****Application**

**93.** This Part applies to the First Nation if it is a borrowing member as defined in the Act.

**Compliance with Standards**

**94.**(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

**PART VII  
LAND MANAGEMENT**

**Application**

**95.** This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

**Obligations**

**96.(1)** The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

**PART VIII  
OIL AND GAS AND MONEYS MANAGEMENT**

**Application**

**97.** This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

**Obligations**

**98.** The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

**PART IX  
MISCELLANEOUS**

**Reports of Breaches and Financial Irregularities, etc.**

**99.(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 administrator or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**100.**(1) If a report is made to the administrator under subsection 99(3), the administrator 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 99, 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**

**101.**(1) All reasonable steps must be taken by the administrator, the members of the Finance and Audit Committee and the Council to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 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 administrator 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 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

(5) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 99.

(6) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 99, the following actions may be taken:

- (a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;
- (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.

### **Liability for Improper Use of Money**

**102.**(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**

**103.**(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**

**104.**(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**

**105.** As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

#### **Coming into Force**

**106.** This Law comes into force on the date it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2012, at Enderby, in the Province of British Columbia.

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

[Wayne Christian]

Chief Wayne M. Christian

[Agnes Celesta]

Councillor Agnes Celesta

[Ron Christian]

Councillor Ron Christian

[Daniel Joe]

Councillor Daniel Joe

[Reno Lee]

Councillor Reno Lee

[Lawrence Williams]

Councillor Lawrence Williams

**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 administrator:

- (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 administrator 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 administrator must permit that member or person to view the register referred to in subsection (4).

### **Gifts and Benefits**

**6.(1)** A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the administrator 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 administrator 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 administrator or, in the case of the administrator, 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 administrator 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 administrator or, in the case of the administrator, 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.

(b) 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.

**SQUIALA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 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 have been deemed further to section 145 of the *First Nations Fiscal and Statistical Management Act* to be property taxation laws; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1st, 2012, and ending March 31st, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2012, at Chilliwack, in the Province of British Columbia.

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

[David Jimmie]

Chief David Jimmie

[Allen Jimmie]

Councillor Allen Jimmie

Councillor Stephen Jimmie

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,302,736.92
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0.00
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0.00
<b>TOTAL REVENUES</b>	<b>\$1,302,736.92</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 100,000.00
b. General Administrative	\$ 150,000.00
c. Other General Government	\$ 0.00
2. Transportation	
a. Roads and Streets	\$ 10,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	\$ 20,000.00
3. Recreation and Cultural Services	
a. Recreation	\$ 20,000.00
b. Culture	\$ 20,000.00
c. Other Recreation and Culture	
4. Community Development	
a. Education	\$ 90,000.00
b. Housing	\$ 50,000.00
c. Planning and Zoning	
d. Community Planning	\$ 100,000.00
e. Economic Development Program	\$ 80,000.00
f. Heritage Protection	
g. Agricultural Development	



**SQUIALA FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

WHEREAS:

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

B. The council of the First Nation 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 and Statistical Management Act* to be property taxation laws; 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 Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2012*.

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 *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 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 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 7th day of June, 2012, at Chilliwack, in the Province of British Columbia.

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

[David Jimmie]

\_\_\_\_\_  
Chief David Jimmie

[Allen Jimmie]

\_\_\_\_\_  
Councillor Allen Jimmie

\_\_\_\_\_  
Councillor Stephen Jimmie

**SCHEDULE**  
**TAX RATES 2012**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.46295	7.65994
Class 2 - Utilities	56.73422	58.48638
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	17.38237	17.79666
Class 6 - Business and Other	17.56519	17.56519
Class 7 - Forest Land	22.50791	23.32201
Class 8 - Recreational Property/Non-Profit Organization	7.28558	7.43530
Class 9 - Farm	22.54420	23.19827

**STS'AILES  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2012*.
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;

“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 *Chehalis Indian Band Property Assessment Law, 2009*;

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

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

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

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of 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 9th day of July, 2012, at Agassiz, in the Province of British Columbia.

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

[William Charlie]

Chief William T. Charlie

Councillor Cheryl Charlie

[Jason Felix]

Councillor Jason Felix

[Harvey Paul]

Councillor Harvey Paul

[Lloyd Charlie]

Councillor Lloyd Charlie

[Ralph Leon]

Councillor Ralph Leon

[Sherry Lynn Point]

Councillor Sherry Lynn Point



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Councillor Tim Felix

[Kelsey Charlie]

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Councillor Kelsey Charlie

[Terry Felix]

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Councillor Terry Felix

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$6,431
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>\$6,431</b>

**EXPENDITURES**

1. General Government Expenditures	\$5,788
a. Executive and Legislative	
b. General Administrative	\$5,788
c. Other General Government	
2. Contingency Amounts	\$ 643
<b>TOTAL EXPENDITURES</b>	<b>\$6,431</b>
<b><u>BALANCE</u></b>	<b>\$0</b>

**STS' AILES**  
**ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

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 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, 2012*.
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 *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 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 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 09th day of July, 2012, at Agassiz, in the Province of British Columbia.

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

[William Charlie]

Chief William T. Charlie

[Lloyd Charlie]

Councillor Lloyd Charlie

Councillor Cheryl Charlie

[Jason Felix]

Councillor Jason Felix

[Ralph Leon]

Councillor Ralph Leon

[Harvey Paul]

Councillor Harvey Paul

[Sherry Lynn Point]

Councillor Sherry Lynn Point

Councillor Tim Felix

[Terry Felix]

Councillor Terry Felix

[Kelsey Charlie]

Councillor Kelsey Charlie

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	6.63219
Class 2 - Utilities	73.45216
Class 4 - Major Industry	22.00991
Class 5 - Light Industry	21.68291
Class 6 - Business and Other	17.56339
Class 7 - Forest Land	14.75692
Class 8 - Recreational Property/Non-Profit Organization	10.22281
Class 9 - Farm	20.54545

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**STZ'UMINUS FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Stz'uminus First Nation duly enacts as follows:

**1.** This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2012*.

**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;

“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 *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 the Chemainus First Nation;

“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 fiscal year beginning April 1, 2012 and ending March 31, 2013 is attached as a Schedule to this Law.

**4.** This Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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 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 [13th] day of June, 2012, at Ladysmith, in the Province of British Columbia.

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

[John Elliot]

Chief John Elliot

[Kevin Frenchy]

Councillor Kevin Frenchy

Councillor Terry Sampon

[Roxanne Harris]

Councillor Roxanne Harris

Councillor Timothy Harris

[Herb Seymour]

Councillor Herb Seymour

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[Anne Jack]

Councillor Anne Jack

[George Seymour]

Councillor George Seymour



**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$28518.90
<b>TOTAL REVENUES</b>	<b>\$28518.90</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 9780.00
2. Protection Services	
a. Firefighting	\$ 1500.00
3. Transportation	
a. Snow and Ice Removal	\$ 1000.00
4. Community Development	
e. Economic Development Program	\$14624.00
5. Environment Health Services	
a. Water Purification and Supply	\$ 1000.00
8. Other Services	
f. Other Service	\$ 290.00
11. Contingency Amounts	\$ 324.90
<b>TOTAL EXPENDITURES</b>	<b>\$28518.90</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 North Cowichan: Fire Protection and Water Supply	\$450.00
Cowichan Valley regional District:	
Fire Protection and Landfill Protection	\$1000.00
Diamond Improvement District: Water Supply	\$50.00

**STZ'UMINUS FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

WHEREAS:

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

B. The council of the First Nation has 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 Stz'uminus First Nation duly enacts as follows:

**1.** This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2012*.

**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 *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 the 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 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 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 June, 2012, at Ladysmith, in the Province of British Columbia.

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

[John Elliot]

Chief John Elliot

[Kevin Frenchy]

Councillor Kevin Frenchy

Councillor Terry Sampon

[Roxanne Harris]

Councillor Roxanne Harris

Councillor Timothy Harris

[Herb Seymour]

Councillor Herb Seymour

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[Anne Jack]

Councillor Anne Jack

[George Seymour]

Councillor George Seymour

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	-
Class 2 - Utilities	29.7331
Class 4 - Major Industry	-
Class 5 - Light Industry	25.8860
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, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

B. The council of Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical 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 Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2012*.

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;

“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 *Sumas First Nation Property Assessment By-law*;

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

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

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

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

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

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

“Taxation Law” means the *Sumas First Nation Property Taxation By-law*.

**3.** The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, is attached as a Schedule to this Law.

**4.** This Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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 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 19th day of June, 2012, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

[Clint Tuttle]

Councillor Clint Tuttle

[Murray Ned]

Councillor Murray Ned

Councillor Jackie Bird

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
Property Tax	\$268,043
<b>TOTAL REVENUES</b>	<b>\$268,043</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Tax Appeals	\$ 10,000
b. General Administrative	\$ 10,000
c. Tax Admin	\$ 6,500
d. Other General Government	\$ 9,193
2. Protection Services	
a. Policing	
b. Firefighting	\$ 4,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 15,350
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	\$ 20,000
c. Parks & Playgrounds	\$ 23,000
d. Other Recreation	\$ 26,500
5. Community Development	
a. Education	
b. Housing	\$ 30,000
c. Planning and Zoning	
d. Community Planning	\$ 8,000

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA  
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

e. Economic Development Program	\$ 40,000
f. Heritage Protection	\$ 1,500
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	\$ 5,000
b. Sewage Collection and Disposal	\$ 7,200
c. Garbage Waste Collection and Disposal	\$ 6,600
d. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	\$ 5,200
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
8. Contingency Amounts	\$ 25,000
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$268,043</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:

City of Abbotsford (Fire Protection)*	\$13,692 (10% charged to taxation)
City of Abbotsford (Sewer)**	\$16,581 (20% charged to taxation)
First Class Waste Services (Garbage Collection)***	\$15,675 (20% charged to taxation)

\*balance of budget as per SFN fire hydrant maintenance budget

\*\*balance of budget as per SFN sewer maintenance and repairs budget

\*\*\*balance of budget as per SFN special waste collection (spring clean up) budget



**SUMAS FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

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 Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal 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 Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2012*.
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 *Sumas First Nation Property Assessment By-law*;

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

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

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

“Taxation Law” means the *Sumas First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 (\$100.00), 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 19th day of June, 2012, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

[Clint Tuttle]

Councillor Clint Tuttle

[Murray Ned]

Councillor Murray Ned

Councillor Jackie Bird

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Total Assessed Value
Class 2 - Utilities	68.33973
Class 5 - Light Industry	26.23303
Class 6 - Business and Other	24.83321
Class 9 - Farm	22.86983

**T'SOU-KE FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective November 10, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 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, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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 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 [31st] day of [October] 2012, at [Sooke] , in the Province of British Columbia.

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

[Gordon Planes]

Chief Gordon Planes

[Lawrence Underwood]

Councillor Lawrence Underwood

[Bonita Hill]

Councillor Bonita Hill

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 438.84
<b>TOTAL REVENUES</b>	<b>\$ 438.84</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$
b. General Administrative	\$
c. BC Assessment Contract	\$ 433.84
d. Other General Government	
2. Contingency Amounts	\$ 5.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 438.84</b>
<b>BALANCE</b>	<b>\$ 0</b>

Note: The First Nation has a service agreement with BC Assessment in the amount of \$1,000.00 (one thousand dollars) as a one time “set up fee” and \$40.00 (forty dollars) per assessed folio.

**T'SOU-KE FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective November 10, 2012]

**WHEREAS:**

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

B. The council of the First Nation has 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 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, 2012*.

**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 *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 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 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 [31th] day of [October], 2012, at [Sooke], in the Province of British Columbia.

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

[Gordon Planes]

Chief Gordon Planes

[Lawrence Underwood]

Councillor Lawrence Underwood

[Bonita Hill]

Councillor Bonita Hill



**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	6.38771
Class 2 - Utilities	46.63033
Class 5 - Light Industry	25.38471
Class 6 - Business and Other	19.25449
Class 7 - Forest Land	22.89072
Class 8 - Recreational Property/Non-Profit Organization	7.88131
Class 9 - Farm	11.38131

**TLA-O-QUI-AHT FIRST NATIONS  
ANNUAL EXPENDITURE LAW, 2012**

[Effective November 10, 2012]

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 authorizing the expenditure of local revenues;

B. The Council of the Tla-o-qui-aht First Nations 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 and Statistical Management Act*, pursuant to section 145 of that Act;

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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2012*.

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;

“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 and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 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;

“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.

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 Law authorizes the expenditures provided for in the annual budget.

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

6. 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 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. 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  [24]  day of October 2012, at Tofino, in the Province of British Columbia.

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

[Moses Martin]   
Chief Moses Martin

[Terry Dorward]   
Councillor Terry Dorward

[James Frank]   
Councillor James Frank

[Saya Masso]   
Councillor Saya Masso

[Anna Masso]   
Councillor Anna Masso

[Chris Martin]   
Councillor Chris Martin

Councillor Remi Tom

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$177,000
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>\$177,000</b>

**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. Other Recreation and Culture
5. Community Development
  - a. Education
  - b. Housing

c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	\$175,230
f.	Heritage Protection	
g.	Agricultural Development	
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	
c.	Garbage Waste Collection and Disposal	
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	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
10.	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, 2012**

[Effective November 10, 2012]

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 Tla-o-qui-aht First Nations 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 and Statistical Management Act*, pursuant to section 145 of that Act;

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 Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2012*;

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 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 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.

3. Taxes levied pursuant to the Assessment and 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 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 [24] day of October, 2012, at Tofino, in the Province of British Columbia.

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

[Moses Martin]

Chief Moses Martin

[Terry Dorward]

Councillor Terry Dorward

[James Frank]

Councillor James Frank

[Anna Masso]

Councillor Anna Masso

[Saya Masso]

Councillor Saya Masso

[Chris Martin]

Councillor Chris Martin

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 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, 2012**

[Effective July 13, 2012]

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 authorizing the expenditure of local revenues;

B. The Council of the Tobacco Plains Indian Band has enacted the *Tobacco Plains Indian Band Property Assessment Law 2008*, and the *Tobacco Plains Indian Band Taxation By-law 2008*, 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2012*.

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;

“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 *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;

“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 fiscal year beginning April 1, 2012 and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of 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.

12. 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 later of May 28, 2012 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 05 day of July, 2012, at the Tobacco Plains Band Office, in the Province of British Columbia.

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

[Chief Mary Mahseelah]

Chief Mary Mahseelah

[Robert Luke]

Councillor Robert Luke

Councillor Dan Gravelle

[Robert Eneas]

Councillor Robert Eneas

Councillor Robin Gravelle

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$56643.14
<b>TOTAL REVENUES</b>	<b>\$56643.14</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Audit Fees	\$2000.00
b. Contract Fees	\$7459.00
c. Tax Administrator wages	\$17971.01
d. Tax Administrator benefits	\$3594.20
e. Travel	\$1500.00
f. Trainings	\$1500.00
g. Administration Fees	\$8000.00
h. Bank Charges	\$500.00
2. Protection Services	
a. Fire Fighting	\$1000
3. Transportation	
a. Roads and Streets	\$4777.93
b. Snow and Ice Removal	\$2000.00
4. Recreation and Cultural Services	
a. Recreation	
5. Community Development	
a. Education	
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$1850.00
7. Contingency Amounts	\$586.00
8. HOG & ADG	\$3905.00
<b>TOTAL EXPENDITURES</b>	<b>\$56,643.14</b>
<b><u>BALANCE</u></b>	<b>\$0</b>

**TOBACCO PLAINS INDIAN BAND  
ANNUAL RATES LAW, 2012**

[Effective July 13, 2012]

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 Tobacco Plains Indian Band has enacted the *Tobacco Plains Indian Band Property Assessment Law, 2008* and the *Tobacco Plains Indian Band Property Taxation Law 2008*, 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 the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2012*.

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 *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 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 (\$100.00), 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 05 day of July, 2012, at Tobacco Plains Indian Band Office, in the Province of British Columbia.

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

[Chief Mary Mahseelah]

Chief Mary Mahseelah

Councillor Dan Gravelle

[Robert Eneas]

Councillor Robert Eneas

[Robert Luke]

Councillor Robert Luke

Councillor Robin Gravelle

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1000
<u>British Columbia</u>	
Class 1 - Residential	11.2804
Class 2 - Utilities	55.5388
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	19

**TSLEIL-WAUTUTH NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 4, 2012]

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 authorizing the expenditure of local revenues;

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 and Statistical 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 Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2012*.

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;

“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 *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;

“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 year beginning January 01, 2012 and ending December 31, 2012 is attached as a Schedule to this Law.

**4.** This 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 Law.

**6.** Those amounts as are indicated in the annual budget must be credited to the TWN Capital Infrastructure Replacement Fund.

**7.** This Law authorizes the expenditure from the TWN Capital Reserve Fund as indicated in the annual budget, for the purposes of community improvements.

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

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

**10.** Notwithstanding section 9 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

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

**15.** This Law comes into force and effect on the later of May 28, 2012 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2012, at North Vancouver, in the Province of British Columbia.

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



[Chief Justin George]

Chief Justin George

[Maureen Thomas]

Councillor Maureen Thomas

[Carleen Thomas]

Councillor Carleen Thomas

[Lianna Martin]

Councillor Lianna Martin

[Jennifer Thomas]

Councillor Jennifer Thomas

**SCHEDULE A**

2012/2013 Annual Budget

**TWN Taxation Authority**

## General Government Expenditures

Executive and Legislative	\$20,000.00
General Administrative	\$100,000.00
Other General Government	\$20,000.00

## Protection Services

Policing	\$0.00
Firefighting	\$5,000.00
Regulatory Measures	\$5,000.00
Other Protective Services	\$5,000.00

## Transportation

Roads and Streets	\$5,000.00
Snow and Ice Removal	\$5,000.00
Parking	\$0.00
Public Transit	\$0.00
Other Transportation	\$10,000.00

## Recreation and Cultural Services

Recreation	\$30,000.00
Culture	\$30,000.00
Other Recreation and Culture	\$26,000.00

## Community Development

Education	\$50,000.00
Housing	\$20,000.00
Planning and Zoning	\$10,000.00
Community Planning	\$10,000.00
Economic Development Program	\$25,000.00
Heritage Protection	\$10,000.00
Agricultural Development	\$2,000.00
Urban Renewal	\$0.00
Beautification	\$5,000.00

Land Rehabilitation	\$5,000.00
Tourism	\$5,000.00
Other Regional Planning and Development	\$0.00
Public Works	\$109,091.99
Environment Health Services	
Water Purification and Supply	\$10,000.00
Sewage Collection and Disposal	\$0.00
Garbage Waste Collection and Disposal	\$15,000.00
Other Environmental Services	\$0.00
Fiscal Services	
Interest Payments to the First Nations Finance Authority	\$0.00
Debt Payments to the First Nations Finance Authority	\$0.00
Other Payments to the First Nations Finance Authority	\$0.00
Other Interest Payments	\$0.00
Other Debt Charges	\$0.00
Other Fiscal Services	\$0.00
Debenture Payments	\$0.00
Other Services	
Health	\$10,000.00
Social Programs and Assistance	\$10,000.00
Trade and Industry	\$0.00
Other Service	\$0.00
DNV MTSA	\$1,054,081.00
TWN Servicing Costs	\$153,137.00
TWN Capital Costs	\$121,392.00
Taxes Collected for Other Governments	
Taxes Collected for Other Governments	\$0.00
Grants	
Other grants A	\$0.00
Other grants B	\$0.00
Other grants C	\$0.00

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA  
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

Transfers into reserve funds		
Reserve fund A		\$25,000.00
Reserve fund B		\$0.00
Reserve fund C		\$0.00
Sub-Total Budget	\$1,885,701.99	<b>1,885,701.99</b>
Contingency	\$20,000.00	
HOG/ADG	\$320,300.00	
Special Tax Expense	\$0.00	
<b>Total Budget</b>	<b><u>\$2,226,001.99</u></b>	
Property Tax Revenue	\$1,536,651.99	
Other Revenue	\$689,350.00	
Special Tax Revenue	\$0.00	
<b>Total Revenue</b>	<b><u>\$2,226,001.99</u></b>	
Balance	<b><u>\$0.00</u></b>	

**TSLEIL-WAUTUTH NATION  
ANNUAL RATES LAW, 2012**

[Effective August 4, 2012]

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 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 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 Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2012*.

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 *Tsleil-Waututh First Nation Property Assessment Law, 2010*;

“First Nation” means the Tsleil-Waututh 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 *Tsleil-Waututh First Nation Property Taxation Law, 2010*.

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 (\$100.00), 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 later of May 28, 2012 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2012 at North Vancouver, in the Province of British Columbia.

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

[Chief Justin George]

Chief Justin George

[Maureen Thomas]

Councillor Maureen Thomas

[Carleen Thomas]

Councillor Carleen Thomas

[Lianna Martin]

Councillor Lianna Martin

[Jennifer Thomas]

Councillor Jennifer Thomas

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER Thousand dollars (\$1,000.00)
Class 1 - Residential	4.29084
Class 2 - Utilities	57.63342
Class 4 - Major Industry	46.69339
Class 5 - Light Industry	24.38453
Class 6 - Business and Other	16.81406
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.90998
Class 9 - Farm	N/A

**MILLBROOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

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 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* made in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, has been deemed to be a property taxation law made further to the Act; and

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

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

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2012*.

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;

“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 *Millbrook Land Tax By-law* made in 1996;

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

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

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

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

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



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

“Taxation Law” means the *Millbrook Land Tax By-law* made in 1996.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

6. 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. 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. The Schedule attached to this Law forms part of and is an integral part of 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 [19] day of July, 2012, 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.

[Chief Robert Gloade]

Chief Robert Gloade

[Barry Gloade]

Councillor Barry Gloade

[Alex Cope]

Councillor Alex Cope

---

[Vernon Gloade]

Councillor Vernon Gloade

---

[Lloyd Johnson]

Councillor Lloyd Johnson

---

[Colin Bernard]

Councillor Colin Bernard

---

[Gordon Johnson]

Councillor Gordon Johnson

---

[Bryan Brooks]

Councillor Bryan Brooks

---

[Barry Martin]

Councillor Barry Martin

---

[Adrian Gloade]

Councillor Adrian Gloade

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$635,096
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 36
<b>TOTAL REVENUES</b>		<b>\$635,132</b>

**EXPENDITURES**

1.	General Government Expenditures	
	General Administrative	\$140,000
2.	Protection Services	
a.	Policing	\$ 80,000
b.	Firefighting	\$ 53,982
c.	Bylaw Enforcement	\$ 15,000
3.	Transportation	
	Roads and Streets	\$ 53,000
4.	Recreation and Cultural Services	\$ 30,000
5.	Community Development	
	Community Planning	\$100,000
6.	Amounts Collected for other Municipalities	
a.	Invoice Received from Halifax and Truro	
i.	Regional Municipality of Halifax	\$ 93,182
ii.	Town of Truro	\$ 61,742
7.	Contingency Amounts	\$ 8,226
<b>TOTAL EXPENDITURES</b>		<b>\$635,132</b>
<b>BALANCE</b>		<b>\$ 0</b>

**MILLBROOK FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

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 Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* made in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, has been deemed to be a property taxation law made further to the Act; and

C. Section 10 of the *First Nations Fiscal 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: Upon motion duly made at a duly convened Council meeting, the Council of the Millbrook First Nation enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Rates Law, 2012*.

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 *Millbrook Land Tax By-law* made in 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 Land Tax By-law* made in 1996.

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 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 [19] day of July, 2012, 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.

[Chief Robert Gloade]

Chief Robert Gloade

[Barry Gloade]

Councillor Barry Gloade

[Vernon Gloade]

Councillor Vernon Gloade

Councillor Ward Markie

Councillor Chris Nasson

Councillor Peter Gloade

[Barry Martin]

Councillor Barry Martin

[Alex Cope]

Councillor Alex Cope

[Lloyd Johnson]

Councillor Lloyd Johnson

[Colin Bernard]

Councillor Colin Bernard

[Gordon Johnson]

Councillor Gordon Johnson

[Bryan Brooks]

Councillor Bryan Brooks

[Adrian Gloade]

Councillor Adrian Gloade

**SCHEDULE****TAX RATES**

<b>PROPERTY CLASS</b>	<b>RATE PER 1,000 Per Assessed Value</b>
Class 1 - Residential – Truro	\$17.60
Class 1 - Residential – Truro Heights	\$ 8.30
Class 1 - Residential – Coal Harbour	\$11.19
Class 2 - Commercial – Truro	\$44.40
Class 2 - Commercial – Truro Heights	\$22.50
Class 2 - Commercial – Cole Harbour	\$27.98

**MILLBROOK FIRST NATION  
FINANCIAL ADMINISTRATION LAW 2012**

[Effective date\*]

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Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

\* 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 July 4, 2012.

**WHEREAS:**

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

B. The Council of the Millbrook 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 Millbrook First Nation enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Millbrook First Nation Financial Administration Law, 2012*.

**PART II**  
**APPLICATION AND INTERPRETATION**

**Definitions**

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

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

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

“auditor” means the auditor of the First Nation appointed under section 70;

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

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

“Commission standards” means the standards established from time to time by the Commission under the Act;



- “Council” means the Council of the First Nation;
- “Council chair” means the person elected to act as the chair of the Council;
- “Council vice-chair” means the person appointed 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 Millbrook 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 21;

- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 22;
- “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, who is 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;
- “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 16;
- “senior manager” means the person appointed Band Administrator of the Millbrook First Nation Band under section 15;
- “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 the First Nation’s local revenue laws.

(2) Words and expressions used in this Law have the same meaning as in the Act except as otherwise provided in this Law.

(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 I – Council*

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, chair and vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls. 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 each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and
- (d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

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

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

*Division 2 – Finance and Audit Committee***Interpretation**

**11.** In this Division, “Committee” means the Finance and Audit Committee.

**12. Committee Established** 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 three (3) members but not more than five (5) to the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual’s exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation;

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

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

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

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

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(5) All the Committee members must be councillors.

(6) Subject to subsection (5), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

#### **Chair and Vice-chair**

**13.** The Council must appoint a chair and a vice-chair of the Committee.

#### **Committee Procedures**

**14.(1)** The quorum of the Committee is fifty percent (50%) of the total number of Committee members.

(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**

**14.1(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**

**14.2** 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**

**14.3** 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**

**15.(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 18;
- (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 (c) 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**

**16.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain the accounts of the First Nation, including the local revenue account;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 66, the quarterly financial statements required in section 67 and the draft 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 subsection 14(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 if they 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**

**17.(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**

**18.(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 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**

**19.(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.**

**20.**(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**

**21.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

### Multi-year Financial Plan

**22.** 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

**23.(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**

24.(1) On or before February 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 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**

25. 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**

26.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 24(6) and section 34, 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**

27. 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**

28.(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**

29.(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;

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

(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 83.

(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**

**30.(1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) Must ensure the deposit of all money received by the First Nation as soon as practicable into the appropriate accounts described in section 29; and

(b) must not authorize payment of money from an account described in section 29 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**

**31.(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**

**32.** 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**

**33.(1)** Subject to subsection 34(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**

**34.(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**

**35.**(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**

**36.**(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**

**37.**(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, or appropriate authorized department head 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**

**38.** 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 37(8) to and including subsection 37(10) or persons authorized by Council.

## ***Division 4 – General Matters***

### **Advances**

**39.(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**

**40.** 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**

**41.(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**

**42.(1)** All interest earned on the accounts described in subsection 29(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 29(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**

**43.(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**

**44.** 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**

**45.** 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**

**46.(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 29(2).

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

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

***Division 5 – Borrowing*****Limitations on Borrowing**

**47.(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**

**48.(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**

**49.**(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;
- (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; and
- (c) for the purpose(s) of guaranteeing the financing, or provision of financial assistance to any of its related bodies.

(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**

**50.**(1) If the general account described in paragraph 29(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**

**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 First Nations Finance Authority.

(3) The First Nation may only obtain the long term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

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

### **Borrowing for New Capital Projects**

**52.**(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 86(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 86(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**

**53.** 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 50(1).

### **Use of Borrowed Money**

**54.(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 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 the First Nation must be signed by a councillor of the First Nation and by the senior manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by two (2) councillors of the First Nation.

### **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 the First Nation's operations.

## ***Division 6 – Risk Management***

### **Limitation on Business Activity**

**57.(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**

**58.(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**

**59.**(1) Except as specifically authorized in this Law or another First Nation law, or a Policy made by Council, 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**

**60.**(1) Money in an account described in section 29 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 29, 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 61.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

### **Permitted Investments in First Nation Member Activities**

**61.**(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**

**62.**(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**

**63.**(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**

**64.**(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 63 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**

**65.** All accounting practices of the First Nation must comply with GAAP.

### **Monthly Financial Information**

**66.**(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**

**67.**(1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more

than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

- (3) The quarterly financial statements in subsection (1) must be
  - (a) reviewed by the Finance and Audit Committee; and
  - (b) reviewed and approved by the Council.

### **Annual Financial Statements**

**68.**(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 audit of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 23(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 61(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**

**69.**(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 68(4).

**Appointment of Auditor**

**70.**(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**

**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 of

- (a) every meeting of the Finance and Audit Committee;
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved; 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 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**

**72.**(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**

**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 the First Nation;
  - (ii) the chair of the Finance and Audit Committee; and
  - (iii) the senior financial officer.
- (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 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**

**74.**(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
  - (a) a description of the services and operations of the First Nation;
  - (b) a progress report on any established financial objectives and performance measures of the First Nation; and
  - (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.
- (3) The annual report referred to in subsection (1) must
  - (a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and



(b) be provided to the Board and the First Nations Finance Authority if either entity make a reasonable request for it.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

**75.**(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**

**76.**(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**

**77.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation’s records that are required under this Law or any other applicable law.

(2) The First Nation’s records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

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

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation’s records.

#### **Local Revenue Account Records**

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

**Confidentiality of Information**

**79.**(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**

**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****Definitions**

**81.** 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 85;

“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**

**82.** 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**

**83.** 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**

**84.** 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,
  - (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 87 for every capital project.

### **Life-cycle Management Program**

**85.(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**

**86.**(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 85 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**

**87.**(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**

**88.** 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**

- 89.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****BORROWING MEMBER REQUIREMENTS****Application**

**90.** This Part applies to the First Nation if it is a borrowing member as defined in the Act.

**Compliance with Standards**

- 91.(1)** The First Nation must comply with all the applicable Board standards.
- (2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

**PART VII****LAND MANAGEMENT****Application**

**92.** This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

**Obligations**

- 93.(1)** The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.
- (2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

## PART VIII

### OIL AND GAS AND MONEYS MANAGEMENT

#### Application

94. This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

#### Obligations

95. The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

## PART IX

### MISCELLANEOUS

#### 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, or a policy made by the Council 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 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**

**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.** As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

**Coming into Force**

**103.** This Law comes into force two (2) days after the date it is approved by the Board under section 9 of the Act.

THIS FINANCIAL ADMINISTRATION LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [4] day of [July] 2012 at Millbrook, in the province of Nova Scotia.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting [12] .

[Robert Gloade]

Chief Robert Gloade

[Alexander Cope]

Councillor Alexander Cope

[Vernon Gloade]

Councillor Vernon Gloade

[Barry Gloade]

Councillor Barry Gloade

[Colin Bernard]

Councillor Colin Bernard

[Lloyd Johnson]

Councillor Lloyd Johnson

[Gordon Johnson]

Councillor Gordon Johnson

[Chris Nasson]

Councillor Chris Nasson

[Peter Gloade]

Councillor Peter Gloade

[Barry Martin]

Councillor Barry Martin

[Ward Markie]

Councillor Ward Markie

[Adrian Gloade]

Councillor Adrian Gloade

[Bryan Brooks]

Councillor Bryan Brooks

## 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 meaning 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) the names of business interests and material investments of the councillor or the councillor’s spouse in non-publically traded companies, including any 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). The individual who views this information must agree in writing to treat this information as confidential unless it is readily available to the general public.

**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.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

(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) Section 4 and sections 6 to and including section 9, apply to a member of a Council committee and all references in those sections to

- (a) Councillors 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;
- (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.

**WASAUKSING FIRST NATION  
FINANCIAL ADMINISTRATION LAW, 2012**

[Effective date\*]

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WHEREAS:

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

B. The Council of the Wasauksing First Nation considers it to be in the best interests of Wasauksing to make a law for such purposes;

NOW THEREFORE the Council of the Wasauksing 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 September 24, 2012.

**PART I**  
**CITATION**

**Citation**

1. This Law may be cited as the *Wasauksing FAL, 2012*.

**PART II**  
**INTERPRETATION AND APPLICATION**

**Definitions**

- 2.(1) Unless the context indicates the contrary, in this Law:

- “Act” means the *First Nations Fiscal and Statistical Management Act*;
- “annual financial statements” means the annual financial statements of Wasauksing referred to in Division 6 of Part IV – Financial Management;
- “appropriation” means an allocation of money under a budget to the purposes for which it may be used;
- “auditor” means the auditor of Wasauksing appointed under section 60;
- “budget” means the annual budget of Wasauksing that has been approved by the Council;
- “COIP” means the Wasauksing First Nation Conflict of Interest Policy;
- “capital project” means the construction, rehabilitation or replacement of Wasauksing’s tangible capital assets and any other major capital projects in which Wasauksing or its related bodies are investors;
- “Chair” means the chair of the FAC appointed under section 12;
- “Chief” means the Chief of Wasauksing, who is a member of the Council;
- “chief executive director” means the person appointed chief executive director under section 16;
- “citizen” means a member of Wasauksing;
- “community Council meeting” means the Council meeting held each month, which is open to citizens;
- “Council” means the Council of Wasauksing;
- “Councillor” means a member of the Council of Wasauksing;
- “dependent child” means, in relation to an individual, a child who
- (a) has not reached the age of 18 years, or
  - (b) has reached the age of 18 years, but is primarily dependent for financial support on the individual or the spouse of the individual;

- “director” means the chief executive director, director of finance, tax administrator and any other employee of Wasauksing designated by the Council as a director;
- “director of finance” means the person appointed Director of Finance under section 17;
- “director of public works” means the person appointed director of public works by the Council;
- “FAC” means the Finance and Audit Committee established under section 11;
- “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;
- “FNFC standards” means the standards established from time to time by the FNFC under the Act;
- “family member” means, in relation to an individual, that person’s spouse, dependent children, or dependent children of the spouse;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of Wasauksing;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Wasauksing’s financial statements;
- “financial institution” means the FNFA, a bank, or credit union;
- “financial records” means all records respecting the financial administration of Wasauksing, including the minutes of meetings of the Council and the FAC;
- “fiscal year” means the fiscal year of Wasauksing set out in section 22;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “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);
- “independence” means, in relation to a member of the FAC, that the individual does not have a direct or indirect relationship with Wasauksing that could, in

the opinion of the Council, reasonably interfere with the individual's exercise of independent judgment as a member of the FAC;

“Land Code” means a land code adopted by Wasauksing under the *First Nations Land Management Act*;

“life-cycle management program” means the program of inspection, review and planning for management of Wasauksing's tangible capital assets as described in section 75;

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

“local revenue law” means a local revenue law made by Wasauksing under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 23;

“natural resources” means any material on or under Wasauksing's lands in their natural state which when extracted has economic value;

“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 Wasauksing,
- (b) any corporation in which Wasauksing has a material interest or that is controlled by Wasauksing,
- (c) any partnership in which Wasauksing or another related body of Wasauksing is a partner, or
- (d) a trust of Wasauksing;

“replacement” includes substitution, in whole or in part, with another of Wasauksing's tangible capital assets;

“special purpose report” means a report described in subsection 59(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 Wasauksing's local revenue laws;

“Vice-Chair” means the vice-chair of the FAC appointed under section 12;

“Wasauksing” means the Wasauksing First Nation, a band named on the schedule to the Act;

“Wasauksing’s financial assets” means all money and other financial assets of Wasauksing;

“Wasauksing’s lands” means all reserves of Wasauksing within the meaning of the *Indian Act*;

“Wasauksing law” means any law, including any by-law or Land Code, of Wasauksing made by the Council or the citizens;

“Wasauksing official” means a current or former Councillor, director or employee of Wasauksing;

“Wasauksing’s records” means all records of Wasauksing respecting its governance, management, operations and financial administration; and

“Wasauksing’s tangible capital assets” means all non-financial assets of Wasauksing 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 value of twenty thousand dollars (\$20 000) or more.

(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 provided in this Law, 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 “shall” 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 shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall 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 a director, by name of office or otherwise, also apply to any person designated by the Council to act in the director’s place or to any person assigned or delegated to act in the director’s place under this Law.

### **Posting of Public Notice**

4.(1) If a public notice is required under this Law, the public notice is properly posted if a written notice is placed on Wasauksing’s website or in the Wasauksing newsletter.

(2) Unless expressly provided otherwise, if a public notice of a meeting is required under this Law, the notice shall be posted at least fifteen (15) business days before the date of the meeting.

### **Calculation of Time**

5. In this Law, time shall 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 Wasauksing 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 Wasauksing.

## **PART III**

### **ADMINISTRATION**

#### *Division 1 – Council*

#### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of Wasauksing 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 Wasauksing law, the Council may delegate to any of its directors, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of the Chair, Vice-Chair, and members of the FAC;
- (c) the approval of budgets and financial statements of Wasauksing; and
- (d) the approval of borrowing of Wasauksing.

#### **Council Policies, Procedures and Directions**

9.(1) The Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Wasauksing.

(2) The Council shall establish policies and procedures respecting the avoidance and mitigation of conflicts of interest, including the following:

- (a) defining the private interests of Councillors, directors, employees, committee members, contractors and agents that could result in a conflict of interest;
- (b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;
- (c) requiring the disclosure, by the persons referred to in paragraph (a), of actual or potential conflicts of interests as they arise, and keeping records of such disclosures;
- (d) 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;

(e) 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

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(3) The Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Wasauksing assets.

(4) The Council shall not establish any policies or procedures or give any directions relating to the financial administration of Wasauksing that are in conflict with this Law, the Act or GAAP.

(5) The Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council shall 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.

(7) All directions given by the Council under this Law shall be made by Band Council Resolution, or a motion of the Council that is approved by a quorum and recorded in the minutes.

### **Reporting of Remuneration, Expenses and Contracts**

**10.(1)** Annually the director of finance shall prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, paid or provided by Wasauksing to a Councillor and to each of the family members of the Councillor;

(b) any contracts between Wasauksing and a Councillor and between Wasauksing and a family member 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, paid or provided by Wasauksing to the chief executive director and to each of the family members of the chief executive director; and

(d) any contracts between Wasauksing and the chief executive director and between Wasauksing and a family member of the chief executive director 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 citizens;
- (b) under a program or service universally accessible to all citizens on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

*Division 2 – Finance and Audit Committee*

**FAC Established**

11.(1) The FAC of Wasauksing is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of Wasauksing.

(2) The Council shall appoint not less than three (3) members of the FAC, a majority of whom shall have financial competency and all of whom shall have independence.

(3) The Council shall establish policies or procedures or give directions

(a) specifying that the independence of each member of the FAC be tracked, including the annual documented confirmation by each member of their independence;

(b) ensuring that all members of the FAC have independence including specifying that the following individuals do not have independence:

- (i) an individual who is an employee of Wasauksing,
- (ii) an individual whose family member is a director of Wasauksing, and
- (iii) an individual who has a direct or indirect relationship with Wasauksing by which the individual may accept any consulting, advisory, or other compensatory fee paid by Wasauksing to the individual (other than remuneration paid for acting in their capacity as a Councillor or as a member of any committee or as fixed retirement compensation), to a family member of the individual or to an entity in which the individual is a partner, owner, member or director and which provides accounting, consulting, legal or any financial services to Wasauksing or to a related body of Wasauksing.

(4) At least two (2) of the FAC members shall be Councillors.

(5) Subject to subsection (6), the Council shall appoint FAC members to hold office for staggered terms, as follows:

(a) Councillors shall be appointed to the FAC as soon as practicable following Council elections and shall sit on the FAC until the next Council election;

(b) non-Councillors shall be appointed for three (3) year terms, which terms will commence on the date that is three (3) months after the date of the previous Council election; and

(c) notwithstanding paragraphs (a) and (b), for their first terms only, the Council must appoint FAC members as soon as practicable after this Law comes into effect, who shall serve until

- (i) the next Council election, in the case of Councillors, and
- (ii) April 30 of the second full fiscal year after their appointment, in the case of non-Councillors.

(6) A FAC member may be replaced by the Council if

- (a) the member has unexcused absences from three (3) scheduled meetings of the FAC; or
- (b) the Chair or Vice-Chair recommends replacement on reasonable grounds.

### **Chair and Vice-Chair**

**12.** The Council shall appoint a Chair and a Vice-Chair of the FAC, both of whom shall be Councillors.

### **FAC Procedures**

**13.(1)** The quorum of the FAC is fifty percent (50%) of the total number of FAC members, including at least one (1) Councillor.

(2) Except where a FAC member 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 chief executive director and the director of finance shall be notified of all FAC meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The chief executive director or the director of finance 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 chief executive director or the director of finance; or
- (b) it is a meeting with the auditor.

(6) The FAC shall meet

- (a) at least once every three (3) months in each fiscal year and additionally as necessary to conduct the business of the FAC or as required under this Law; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The FAC shall 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 subject to the approval of the Council, the FAC may make rules for the conduct of its meetings.

(9) The Council may appoint a Wasauksing director or employee as the secretary to the FAC for the purpose of providing administrative support to the FAC.

(10) After consultation with the chief executive director, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**14.**(1) The FAC shall carry out the following activities in respect of the financial administration of Wasauksing:

- (a) annually develop, and recommend to the Council for approval, financial and strategic 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 Wasauksing against the budget and report any significant variations to the Council;
- (d) review the quarterly financial statements and recommend them to the Council for approval; and
- (e) other duties as directed by the Council under this Law.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of Wasauksing that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**15.** The FAC shall carry out the following audit activities in respect of the financial administration of Wasauksing:

- (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 benefits of the Councillors, directors and employees of Wasauksing;

- (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 86 and, where appropriate, recommend amendments to the Council; and
- (h) at least every two years, review and make recommendations to the Council on the terms of reference of the FAC.

### *Division 3 – Directors and Employees*

#### **Chief Executive Director**

16.(1) The Council shall appoint a person as chief executive director of Wasauksing and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Wasauksing, including the following duties:

- (a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of directors and employees of Wasauksing;
- (b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of Wasauksing;
- (c) hiring the directors and employees of Wasauksing, as the chief executive director considers necessary, and setting the terms and conditions of their employment;
- (d) overseeing, supervising and directing the activities of all directors and employees of Wasauksing;
- (e) overseeing and administering the contracts of Wasauksing;
- (f) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 19;
- (g) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;
- (h) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) performing any other duties of the chief executive director under this Law; and
- (j) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive director's duties specified in this Law.

(3) The chief executive director may assign the performance of any of the chief executive director's duties or functions

- (a) to a director or employee of Wasauksing; and
- (b) with the approval of the Council, to a contractor or agent of Wasauksing.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive director of the responsibility to ensure that these duties or functions are carried out properly.

### **Director of Finance**

17.(1) The Council shall appoint a person as director of finance of Wasauksing and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive director, the director of finance is responsible for the day-to-day management of the systems of the financial administration of Wasauksing, 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 the accounts of Wasauksing, other than the local revenue account;
- (c) preparing the draft annual budgets;
- (d) consulting with the tax administrator on any draft amendments to the component of the annual budget respecting Wasauksing's local revenue account;
- (e) preparing the monthly financial information required in section 57, the quarterly financial statements required in section 58 and the draft annual financial statements required in section 59;
- (f) preparing the financial components of reports to the Council and of any plans, projections and priorities referred to in subsection 14(1);
- (g) actively monitoring compliance with any agreements and funding arrangements entered into by Wasauksing;
- (h) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;
- (i) administering and supervising the maintenance of the records of all receipts and expenditures of Wasauksing to facilitate the annual audit;
- (j) actively monitoring compliance with the Act, this Law, any other applicable Wasauksing law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Wasauksing, other than those matters that are the responsibility of the tax administrator under this Law, another Wasauksing law or the Act;

- (k) preparing or providing any documentation and financial information required by the Council or the FAC to discharge its responsibilities;
- (l) evaluating the financial administration systems of Wasauksing and recommending improvements;
- (m) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;
- (n) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;
- (o) performing any other duties of the director of finance under this Law;
- (p) performing the duties and assuming the responsibilities of the tax administrator, in the event that the Council has not appointed a tax administrator; and
- (q) carrying out any other activities specified by the chief executive director that are not contrary to the Act or inconsistent with the director of finance's duties specified in this Law.

(3) With the approval of the chief executive director, the director of finance may assign the performance of any of the duties or functions of the director of finance to any director, employee, contractor or agent of Wasauksing, 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**

**18.(1)** The tax administrator reports to the chief executive director in respect of the performance of any of the tax administrator's duties or functions under this Law, and is responsible for the day-to-day management of Wasauksing's property taxation department including the following duties:

- (a) administering and maintaining Wasauksing's local revenue account; and
- (b) preparing, in consultation with the director of finance, any draft amendments to the component of the annual budget respecting Wasauksing's local revenue account.

(2) With the approval of the chief executive director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any director, employee, contractor or agent of Wasauksing, 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**

**19.(1)** The Council shall establish and maintain a current organization chart for the governance, management and administrative systems of Wasauksing, which shall include the following information:



- (a) all governance, management and administrative systems of Wasauksing;
  - (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 Council, FAC and all other committees of the Council,
    - (ii) the chief executive director, the director of finance, the tax administrator and other directors of Wasauksing, and
    - (iii) the principal lines of authority and the responsibility between the Council, the FAC and the directors referred to in subparagraph (ii).
- (2) The organization chart under subsection (1) shall be posted in a public place at the Wasauksing administration office.
- (3) On request, the chief executive director shall 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), a director, employee or contractor or agent of Wasauksing and a citizen.
- (4) In the course of discharging their responsibilities under this Law, the chief executive director shall recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council shall take all reasonable steps to ensure that Wasauksing hires or retains qualified and competent personnel to carry out the financial administration activities of Wasauksing.

#### *Division 4 – Conduct Expectations*

##### **Conduct of Councillors**

- 20.(1)** When exercising a power, duty or responsibility relating to the financial administration of Wasauksing, a Councillor shall
- (a) comply with this Law, the Act, any other applicable Wasauksing law and any applicable standards;
  - (b) act honestly, in good faith and in the best interests of Wasauksing;
  - (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; and

(e) annually disclose relevant information respecting their private interests which could result in a conflict of interest.

(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 shall be removed from the FAC, in accordance with paragraph 11(6)(b), if applicable;

(b) Wasauksing may use any legal means available to it to remedy the situation; and

(c) the Council shall communicate the determination to the citizens as soon as practicable after the contravention was determined.

### **Conduct of Directors, Employees, Contractors, and Agents**

**21.**(1) This section applies to

(a) a director, employee, contractor and agent of Wasauksing;

(b) a person acting under the delegated authority of the Council or Wasauksing; or

(c) a member of a committee of the Council or Wasauksing who is not a Councillor.

(2) Any person who is exercising a power, duty or responsibility relating to the financial administration of Wasauksing shall

(a) comply with this Law, the Act, any other applicable Wasauksing 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 all applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(3) All directors, employees, committee members, contractors and agents shall disclose as soon as possible any circumstances which could result in a conflict of interest.

(4) The Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every director or employee of Wasauksing;

(b) the terms of every contract of a contractor of Wasauksing;

(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 Wasauksing.

(5) If a person contravenes subsection (2), Wasauksing may take the following actions:

- (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; and
- (e) Wasauksing 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**

**22.** The fiscal year of Wasauksing is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

**23.** No later than March 31 of each year, the Council shall 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 - Capital Projects, 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**

**24.(1)** The annual budget shall encompass all the operations for which Wasauksing is responsible and shall 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 - Capital Projects, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated surplus or authorized deficit and the application of year-end surplus.

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

#### **Budget and Planning Process Schedule**

**25.**(1) On or before January 31 of each year, the director of finance shall 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 shall 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 shall review and approve the annual budget for Wasauksing for the next fiscal year.

(4) On or before June 15 of each year, the director of finance and the tax administrator shall prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting Wasauksing's local revenue account.

(5) On or before June 30 of each year, the FAC shall review the draft amendment of the component of the annual budget respecting Wasauksing'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 shall approve the amendment of the component of the annual budget respecting Wasauksing's local revenue account.

#### **Additional Requirements for Budget Deficits**

**26.** If a draft annual budget contains a proposed deficit, the Council shall ensure that

- (a) the multi-year financial plan of Wasauksing 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 Wasauksing.

### **Amendments to Annual Budgets**

**27.**(1) The annual budget of Wasauksing shall not be changed without the approval of the Council.

(2) Subject to subsection 25(6), and Council policies or procedures regarding emergency expenditures, unless there is a substantial change in the forecasted revenues or expenses of Wasauksing or in the expenditure priorities of the Council, the Council shall not approve a change to the annual budget of Wasauksing.

### **Local Revenue Account Budget Requirements**

**28.** Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

### **Policy for Wasauksing Information or Involvement**

**29.**(1) The Council shall consider the following matters at a community Council meeting:

- (a) the annual budget, including any component of the annual budget respecting Wasauksing's local revenue account;
- (b) an amendment to the annual budget;
- (c) the multi-year financial plan;
- (d) budget deficits or extraordinary expenditures;
- (e) capital projects;
- (f) borrowing for capital projects; and
- (g) proposed amendments to this Law.

(2) Notice of a community Council meeting under subsection (1) shall be set out in the Wasauksing newsletter, at least one week in advance of the meeting.

(3) Citizens in attendance at a community Council meeting may participate in discussions regarding any of the matters under subsection (1).

## ***Division 2 – Financial Institution Accounts***

### **Financial Institution Accounts**

**30.**(1) No account may be opened for the receipt and deposit of money of Wasauksing unless the account is

- (a) in the name of Wasauksing;

- (b) opened in a financial institution; and
- (c) authorized by the chief executive director or the director of finance, at the direction of the Council.
- (2) Wasauksing shall establish the following accounts in a financial institution:
  - (a) a general account for money from any sources other than as described in paragraphs (b) to (e);
  - (b) a local revenue account for money from local revenues;
  - (c) a trust account if Wasauksing has money held in trust;
  - (d) a land and resources account for money from revenues from Wasauksing's lands; and
  - (e) a tangible capital asset reserve account for money set aside for purposes of section 73.

(3) Wasauksing may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Wasauksing's financial assets.

### **Accounts Management**

**31.**(1) The director of finance shall take all reasonable steps to ensure the safekeeping of all money received by Wasauksing.

- (2) The director of finance
  - (a) shall deposit all money received by Wasauksing as soon as practicable into the appropriate accounts described in section 30; and
  - (b) shall not authorize payment of money from an account described in section 30 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 and Cash Management*

#### **Prohibited Expenditures**

**32.**(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

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

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V - Capital Projects.

#### **Prohibited Agreements**

**33.** Wasauksing shall not enter into an agreement or undertaking that requires Wasauksing to expend money that is not authorized by or that contravenes this Law.

### **Appropriations**

**34.**(1) Subject to Council policies or procedures regarding emergency expenditures, money shall 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.

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

(4) The total amount expended by Wasauksing in relation to an appropriation shall not exceed the amount specified in the budget for Wasauksing for that appropriation.

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

### **Payments after Fiscal Year-end**

**35.**(1) Money appropriated in a budget for a fiscal year shall 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 shall 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**

**36.**(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 shall 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 Council shall make policies or procedures or give directions respecting the issuance and approval of requisitions.

#### **Form of Payment**

37. Payments by Wasauksing may be made by cheque, draft, electronic transfer or other similar instrument signed or authorized by any two (2) Councillors.

#### **Cash Management**

38. The Council shall make policies or procedures or give directions respecting effective cash management.

### *Division 4 – Borrowing*

#### **Limitations on Borrowing**

39.(1) Except as specifically authorized in this Law or in a local revenue law, Wasauksing shall not borrow money or grant security.

(2) If Wasauksing is specifically authorized to borrow money or grant security, then the Council may, by direction, authorize the chief executive director to borrow money or grant security in the name of Wasauksing, subject to this Law.

#### **Borrowing for Ordinary Operations**

40.(1) Wasauksing 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) Wasauksing 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) Wasauksing may enter into a general security agreement or a lease required for the operation, management or administration of Wasauksing.



### **Financial Agreements**

**41.** At the direction of the Council, the director of finance may enter into agreements on behalf of Wasauksing:

- (a) for the purpose of efficient management of Wasauksing'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 Wasauksing's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

### **Borrowing for Authorized Expenditures**

**42.(1)** If the general account described in paragraph 30(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, Wasauksing 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 shall be repaid as soon as possible.

### **Borrowing Member Requirements**

**43.** If Wasauksing becomes a borrowing member, then

- (a) it shall not obtain long-term financing secured by property tax revenues from any person other than the FNFA;
- (b) it may only obtain long-term financing referred to in paragraph (a) as permitted under its local revenue law and the Act; and
- (c) it may only use money borrowed under this section for the purposes permitted under the Act.

### **Borrowing for Repayment of Debts**

**44.** Subject to this Law and a local revenue law, and in accordance with Council policies and procedures, the Council may authorize the borrowing of money that is required for the repayment or refinancing of any debt of Wasauksing, other than a debt in relation to money borrowed under subsection 42(1), if it will result in a lower interest rate, or more favourable terms, for Wasauksing.

### **Use of Borrowed Money**

**45.(1)** Subject to this section and any local revenue law, money borrowed by Wasauksing for a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Wasauksing and not required to be used immediately for that purpose may be temporarily invested under subsection 51(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 shall be applied to repay the debt from the borrowing.

### **Execution of Security Documents**

**46.(1)** Subject to subsection (2), a security granted by Wasauksing shall be signed by a Councillor designated by the Council and by the chief executive director or the director of finance.

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

### **Operational Controls**

**47.** The Council shall 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 Wasauksing's operations.

## *Division 5 – Risk Management*

### **Limitation on Business Activity**

**48.(1)** Subject to subsections (2) and (3), Wasauksing shall 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) Wasauksing may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of Wasauksing 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, Wasauksing's lands or lands owned in fee simple by or in trust for Wasauksing, or
  - (ii) any other property of Wasauksing.

(3) Wasauksing 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 Wasauksing; or
- (b) do not otherwise expose Wasauksing'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**

**49.**(1) The Council shall not authorize a guarantee unless the director of finance has prepared, and the Council has considered, a report identifying any risks associated with giving the guarantee and assessing the ability of Wasauksing to honour the guarantee should it be required to do so.

(2) Wasauksing shall not give an indemnity unless it is

- (a) authorized under section 85;
- (b) necessary and incidental to and included in another agreement to which Wasauksing is a party; or
- (c) in relation to a security granted by Wasauksing that is authorized under this Law or another Wasauksing law.

(3) Subject to a resolution described in section 85, the Council shall 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 Wasauksing 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 Wasauksing.

### **Authority to Invest**

**50.**(1) Except as specifically authorized in this Law or another Wasauksing law, Wasauksing shall not invest Wasauksing's financial assets.

(2) If Wasauksing is authorized in this Law or another Wasauksing law to invest Wasauksing's financial assets, the Council may authorize the director of finance to invest Wasauksing'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**

**51.**(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by Wasauksing 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 Wasauksing as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Wasauksing's lands are located.

(3) If Wasauksing has established an investment account under section 30, then, on the recommendation of the FAC, Wasauksing 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 Wasauksing is a shareholder;
- (b) a trust in which Wasauksing is a beneficiary; or
- (c) a limited partnership in which Wasauksing is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested

- (a) securities issued or guaranteed by Canada or a province;
- (b) securities of a local, municipal or regional government in Canada;
- (c) investments guaranteed by a bank, trust company or credit union;
- (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; or
- (e) securities issued by the FNFA.

### **No Loans to Third Parties**

**52.** Wasauksing shall not make a loan to any third party, including to a citizen or to an entity in which a citizen has an interest.

### **Administration of Investments**

**53.** If Wasauksing is authorized to make an investment 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.

### **Risk Assessment and Management**

54.(1) Annually, and more often if necessary, the chief executive director shall identify and assess any significant risks to Wasauksing's financial assets, Wasauksing's tangible capital assets as defined in Part V - Capital Projects and the operations of Wasauksing.

(2) Annually, and more often if necessary, the chief executive director shall 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**

55.(1) On recommendation of the FAC, the Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 54 and any other risks associated with any assets, property or resources under the care or control of Wasauksing.

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

### ***Division 6 – Financial Reporting***

### **GAAP**

56. All accounting practices of Wasauksing shall comply with GAAP.

### **Monthly Financial Information**

57. No more than twenty-five (25) days following the end of each month, the director of finance shall prepare and provide to the Council and the FAC financial information respecting the financial affairs of Wasauksing in the form and with the content approved by the Council on the recommendation of the FAC.

### **Quarterly Financial Statements**

58.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the director of finance shall prepare and provide to the Council and the FAC financial statements for Wasauksing for that quarter in the form and with the content approved by the Council on the recommendation of the FAC.

(2) The quarterly financial statements in subsection (1) shall be

(a) reviewed by the FAC within ten (10) days of receipt; and

(b) reviewed and approved by the Council at the next scheduled Council meeting.

### **Annual Financial Statements**

59.(1) Within forty-five (45) days of the end of each fiscal year, the director of finance shall prepare and provide to the FAC for review, the annual financial statements of Wasauksing for that fiscal year

- (a) in accordance with GAAP;
- (b) to a standard that is at least comparable to that generally accepted for governments in Canada; and
- (c) in a form approved by the Council on the recommendation of the FAC.

(2) The FAC shall 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.

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

- (a) the financial information of Wasauksing for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account; and
- (c) the revenue categories for Wasauksing's lands referred to in subsection 24(2).

(4) The annual financial statements shall 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 Wasauksing;
- (d) if Wasauksing has a Land Code in force, a report setting out moneys of Wasauksing derived from Wasauksing lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Wasauksing lands; and
- (e) any other report required under the Act or an agreement.

### **Appointment of Auditor**

**60.**(1) Wasauksing shall 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 shall be set out in an engagement letter approved by the FAC and shall 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 Wasauksing, an auditor shall

(a) be independent of Wasauksing, its related bodies, Councillors and directors and citizens; 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 Wasauksing are located.

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

(a) advise Wasauksing in writing of the circumstances; and

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

### **Audit Requirements**

**61.**(1) The annual financial statements of Wasauksing shall be audited by the auditor.

(2) The auditor shall 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 shall conduct 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 shall report on that account separately from other accounts.

(4) When conducting the audit, the auditor shall 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 59(4).

### **Auditor's Authority**

**62.**(1) To conduct an audit of the annual financial statements of Wasauksing, the auditor shall be given

(a) access to all records of Wasauksing for examination or inspection, and copies of these records on request; and

(b) access to any Councillor, director, employee, contractor or agent of Wasauksing to ask any questions or request any information.

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

(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 Wasauksing as necessary for the performance of the auditor's duties.

(3) The auditor shall 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 shall be given notice under this section or to which the auditor has been invited and shall be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Wasauksing.

(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**

**63.**(1) The audited annual financial statements shall be provided to the FAC 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 shall 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**

**64.**(1) Before the annual financial statements may be published, they shall

(a) be approved by the Council;

(b) be signed by

(i) the Chief,

(ii) the Chair,

(iii) the chief executive director, and

(iv) 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 59(4).

(2) Where possible, the statements shall be presented and distributed to, and signed in the presence of, the citizens in attendance at a community Council meeting.

(3) The audited annual financial statements and special purpose reports shall be available for inspection by citizens at the principal administrative offices of Wasauksing during normal business hours.

(4) The audit report relating to the local revenue account shall be available for inspection by

- (a) citizens;
- (b) any other persons who have an interest in, or the right to occupy, possess or use Wasauksing's lands;
- (c) the FNTC, FMB and FNFA; and
- (d) the Minister,

at the principal administrative offices of Wasauksing during normal business hours.

### **Annual Report**

**65.**(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council shall prepare an annual report on the operations and financial performance of Wasauksing for the previous fiscal year.

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

- (a) a description of the services and operations of Wasauksing;
- (b) a progress report on any established financial objectives and performance measures of Wasauksing; and
- (c) the audited annual financial statements of Wasauksing for the previous fiscal year, including special purpose reports.

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

- (a) be made available to the citizens at the principal administrative offices of Wasauksing; and
- (b) be provided to the FMB and the FNFA.

### ***Division 7 – Information and Information Technology***

#### **Ownership of Records**

**66.**(1) All records that are produced by or on behalf of Wasauksing or kept, used or received by any person on behalf of Wasauksing are the property of Wasauksing.

(2) The Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Wasauksing.

**Operations Manual**

67.(1) The chief executive director shall prepare and maintain a current operations manual respecting every element of Wasauksing's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) shall be made available to Councillors, members of the FAC and all other Council committees and directors and employees of Wasauksing, subject to reasonable exceptions for those parts of the manual that are appropriate only for 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 Wasauksing, that part of the operations manual shall be made available to the contractor or agent.

**Record Keeping and Maintenance**

68.(1) The chief executive director shall ensure that Wasauksing prepares, maintains, stores and keeps secure all of Wasauksing's records that are required under this Law or any other applicable law.

(2) Wasauksing's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) The Council shall establish policies and procedures or give directions respecting access of any persons to Wasauksing's records.

**Local Revenue Account Records**

69. The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Wasauksing, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

**Confidentiality of Information**

70.(1) No person may be given access to Wasauksing'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 Wasauksing's records shall 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**

71. The Council shall establish policies or procedures or give directions respecting information technology used by Wasauksing in its operations to ensure the integrity of Wasauksing's financial administration system and its database.

## PART V CAPITAL PROJECTS

### Council General Duties

- 72.** The Council shall take reasonable steps to ensure that
- (a) Wasauksing'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 Wasauksing'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 Wasauksing's lands are located.

### Tangible Capital Assets Reserve Fund

**73.** The Council shall 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

**74.** At each FAC meeting, the chief executive director or director of public works shall 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 77 for every capital project.

### Life-cycle Management Program

**75.(1)** The chief executive director shall establish and keep current a register of all Wasauksing'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 January 15 of each year, the chief executive director shall arrange for the inspection and review of the state of each of Wasauksing's tangible capital assets to establish or update information respecting the following matters, as applicable:

- (a) its present use;
- (b) its condition, state of repair, and maintenance records;
- (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; and
- (h) property and liability insurance covering the capital asset and its use or operation.

(3) On or before February 15 of each year, the chief executive director or director of public works shall prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Wasauksing's tangible capital assets for the next fiscal year;
- (b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of Wasauksing's tangible capital assets;
- (c) the proposed budget for rehabilitation of Wasauksing'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 Wasauksing'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 FAC**

**76.(1)** On or before February 28 of each year, the FAC shall review the information, schedules and budget prepared under section 75 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 February 28 of each year, the FAC shall review any plans for new construction of Wasauksing'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**

**77.(1)** The Council shall 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 Wasauksing capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

78. The chief executive director may retain the services of a professional engineer or other consultant to assist the chief executive director, FAC and the Council to carry out their obligations under this Part.

**PART VI****BORROWING MEMBER REQUIREMENTS****Compliance with Standards**

79. If Wasauksing becomes a borrowing member as defined in the Act, then
- (a) Wasauksing shall comply with all the applicable FMB standards; and
  - (b) if the Council becomes aware that Wasauksing is not complying with an FMB standard referred to in paragraph (a), the Council shall, as soon as practicable, take the required actions to bring Wasauksing into compliance with the FMB standard.

**PART VII****LAND MANAGEMENT****Obligations**

80. If Wasauksing has a Land Code, then
- (a) Wasauksing shall comply with the *First Nations Land Management Act* and the Land Code; and
  - (b) the Council shall establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to citizens for the management of Wasauksing'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.**

81.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of Wasauksing is not authorized by or under this Law or another Wasauksing law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Wasauksing,
- (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, the Chief or the chief executive director.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor shall report them to the Chair, the Chief or the chief executive director.

(3) If a director, employee, contractor or agent of Wasauksing becomes aware of any circumstances described under subsection (1), the director, employee, contractor or agent, as the case may be, shall report them to the Chair, the Chief or the chief executive director.

### **Inquiry into Report**

**82.**(1) If a report is made under section 81, the Chair, the Chief or the chief executive director, as applicable, shall inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) The FAC may make a further inquiry into any findings reported to it under this section but, in any event, shall 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**

**83.**(1) All reasonable steps shall be taken by the chief executive director, the members of the FAC and the Councillors to ensure that the identity of the person who makes a report under section 81 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 81 shall not be subjected to any form of reprisal by Wasauksing or by a Councillor, director, employee, contractor or agent of Wasauksing as a result of making that report.

(3) The chief executive director and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Council.

(4) If a person makes a report under section 81 that is frivolous or vexatious, Wasauksing may take the following actions:

- (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; and
  - (e) Wasauksing may use any legal means available to it to remedy the situation.
- (5) The Council shall establish policies or procedures or give directions
- (a) for the recording and safeguarding of reports made under section 81 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 81; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 81.

**Liability for Improper Use of Money**

**84.(1)** A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Wasauksing's local revenue law is personally liable to Wasauksing for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by a director or employee of Wasauksing 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 Wasauksing under subsection (1) may be recovered for Wasauksing by Wasauksing, a citizen or a person who holds a security under a borrowing made by Wasauksing.

(4) It is a good defence to any action brought against a director or employee of Wasauksing for unauthorized expenditure, investment or use of Wasauksing's financial assets if it is proved that the director 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**

**85.(1)** Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Wasauksing official, a category of Wasauksing official or all Wasauksing 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 Wasauksing official's conviction for an offence unless the offence is a strict or absolute liability offence.

**Periodic Review of Law**

**86.** At least every second year, at the beginning of the fiscal year, and additionally as necessary, the FAC shall conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of Wasauksing; and
- (b) to identify any amendments to this Law that may better serve this objective.

**Provision of Law to FNFA**

**87.** As soon as practical after the FMB approves this Law, the Council shall provide a copy of this Law to the FNFA.



**Coming into Force**

**88.**(1) The following sections of this Law come into force on the day after the Law is approved by the FMB under section 9 of the Act:

- (a) sections 1-7;
- (b) section 22;
- (c) sections 24-28;
- (d) sections 56-65;
- (e) section 69; and
- (f) section 88.

(2) Section 48 comes into force on the earlier of April 1, 2014 or the day it is brought into force by Band Council Resolution.

(3) The remaining sections of this Law come into force on the earlier of April 1, 2013 or the day they are brought into force by Band Council Resolution.

**THIS LAW IS HEREBY DULY ENACTED** by the Council on the 31st day of July, 2012, at Wasauksing, in the Province of Ontario.

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

[Robert Tabobandung]  
Chief Robert Tabobandung Sr.

[John Beaucage]  
Chief Councillor John Beaucage

[Brent Tabobandung]  
Chief Councillor Brent Tabobandung

[Vincent Chechock]  
Councillor Vincent Chechock

[Theresa McInnes]  
Councillor Theresa McInnes

[David Rice]  
Councillor David Rice

**MUSKEG LAKE CREE NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective November 10, 2012]

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 authorizing the expenditure of local revenues;

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*, which law has been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2012*.

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;

“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 *By-law No. 1 in Respect to the 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;

“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 *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2012, and ending December 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure from the General and Education reserve fund as indicated in the annual budget

6. This 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 Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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. The Schedule attached to this Law forms part of and is an integral part of 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 24 day of October, 2012, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

[Cliff Tawpisin]

Chief Cliff Tawpisin

[Harry Lafond]

Councillor Harry Lafond

[Albert Dean Lafond]

Councillor Albert Dean Lafond

---

Councillor Les Arcand

[Josephine Longneck]

---

Councillor Josephine Longneck

[Dolores Sand]

---

Councillor Dolores Sand

---

Councillor Orin Greyeyes

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1	Local Revenues for the current fiscal year:	
	a. Property tax	372,648
2	Accumulated Surplus from previous years	0
		<u><b>372,648</b></u>

**EXPENDITURES**

1	General Government Expenditures	0
	a. General Administrative	15,000
	b. Other General Government	
	- Tax Exempt (Aspen Development)	20,113
	- Uncollectable accounts	23,471
2	Community Development	
	a. Education	100,499
3	Other Services	
	a. Other Services	
	- City of Saskatoon Municipal Service Agreement (Water, sewer)	194,933
4	Contingency Amounts (5%)	18,632
		<u><b>372,648</b></u>
	<b>Fund balances Ending</b>	<u><b>(0)</b></u>

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

1. Education

Beginning balance as of January 1, 2012:	\$0.00
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, 2012:	\$0.00

2. General

Beginning balance as of January 1, 2012:	\$0.00
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, 2012:	\$0.00

**MUSKEG LAKE CREE NATION  
ANNUAL RATES LAW, 2012**

[Effective November 10, 2012]

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 Muskeg lake Cree Nation has enacted *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First Nation Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; respecting taxation for local purposes on reserve;

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

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

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2012*.

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 *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*;

“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 Muskeg Lake Indian Reserve #102A (Land Tax By-law)*

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 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 24 day of October, 2012, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

[Cliff Tawpisin]

Chief Cliff Tawpisin

[Harry Lafond]

Councillor Harry Lafond

[Albert Dean Lafond]

Councillor Albert Dean Lafond

Councillor Les Arcand

[Dolores Sand]

Councillor Dolores Sand

[Josephine Longneck]

Councillor Josephine Longneck

Councillor Orin Greyeyes



**SCHEDULE**

**TAX RATES**

**PROPERTY CLASS**

Commercial and Industrial

RATE PER \$1,000  
of assessed Value from  
\$1 to \$500,000:  
Land and Improvements  
28.0560

RATE PER \$1,000  
of assessed Value from  
\$500,000 to \$5,999,999  
Land and Improvements  
30.5560

RATE PER \$1,000  
of assessed Value over  
\$6,000,000  
Land and Improvements  
34.3560

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**WHITE BEAR FIRST NATIONS  
ANNUAL EXPENDITURE LAW 2012**

[Effective October 5, 2012]

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 authorizing the expenditure of local revenues;

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which law 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;

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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2012*.

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;

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“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;

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

“local revenues” means money raised by a 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 fiscal year beginning April 1, 2012 and ending March 31, 2013 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of 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 schedules attached to this Law form part of and are an integral part of this Law.

12. This Law comes into force and effect on the later of September 20, 2012 and 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 September 2012, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is five (5) members.

[Brian Standingready]  
\_\_\_\_\_  
Chief Brian Standingready

\_\_\_\_\_  
Councillor Larry Joyea

[Annette Lonechild #1064]  
\_\_\_\_\_  
Councillor Annette Lonechild

\_\_\_\_\_  
Councillor Milton Shepherd

\_\_\_\_\_  
Councillor Thomas Maxie

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

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[Debbie Maxie]

Councillor Debbie Maxie

---

Councillor Serain Sunkawaste

---

Councillor Marie Standingready

---

Councillor Clarence Nokahoot

---

[Elaine Maxay]

Councillor Elaine Maxay

---

[Nathan Pasap]

Councillor Nathan Pasap

---

[Tanya Littlechief #1560]

Councillor Tanya Littlechief

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[Diette Kinistino]

Councillor Diette Kinistino

**SCHEDULE I**  
**ANNUAL BUDGET**

**REVENUES**

Property Tax Levies, for Current Fiscal Year	<b>\$ 308,133.59</b>
Surplus or Deficit, Interest & Penalties Property Tax Revenue carried over from previous Fiscal Years	\$ 0
<b>TOTAL REVENUES</b>	<b>\$ 308,133.59</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	<b>\$ 305,048.59</b>
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. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	

- d. Community Planning
  - e. Economic Development Program
  - f. Heritage Protection
  - g. Agricultural Development
  - h. Urban Renewal
  - i. Beautification
  - j. Land Rehabilitation
  - k. Tourism Development
  - l. Tourism Information
  - m. 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 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
  - b. Social Programs and Assistance
  - c. Agriculture
  - d. Tourism
  - e. Trade and Industry
  - f. Other Service

9. Taxes Collected for Other Governments

Grants:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements:

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: 3,085.00

Expenditures from Reserve Funds:

**TOTAL EXPENDITURES \$ 308,133.59**

**BALANCE \$ 0**

**WHITE BEAR FIRST NATIONS  
ANNUAL RATES LAW 2012**

[Effective October 5, 2012]

**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 White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which law 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;

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 White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2012*.
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 *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 2012 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.



4. Notwithstanding 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 later of September 20, 2012 and 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 September, 2012, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is five (5) members.

[Brian Standingready]  
 \_\_\_\_\_  
 Chief Brian Standingready

\_\_\_\_\_  
 Councillor Larry Joyea

[Annette Lonechild #1064]  
 \_\_\_\_\_  
 Councillor Annette Lonechild

\_\_\_\_\_  
 Councillor Milton Shepherd

\_\_\_\_\_  
 Councillor Thomas Maxie

[Debbie Maxie]  
 \_\_\_\_\_  
 Councillor Debbie Maxie

\_\_\_\_\_  
 Councillor Serain Sunkawaste

\_\_\_\_\_  
 Councillor Marie Standingready

\_\_\_\_\_  
 Councillor Clarence Nokahoot

[Elaine Maxay]  
 \_\_\_\_\_  
 Councillor Elaine Maxay

[Nathan Pasap]  
 \_\_\_\_\_  
 Councillor Nathan Pasap

[Tanya Littlechief #1560]  
 \_\_\_\_\_  
 Councillor Tanya Littlechief

[Diette Kinistino]  
 \_\_\_\_\_  
 Councillor Diette Kinistino

**SCHEDULE****TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	3.07%
Elevators	
Railway Rights-of-Way and Pipeline	3.07%

**WHITECAP DAKOTA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2012**

[Effective August 17, 2012]

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 authorizing the expenditure of local revenues;

B. The council of the First Nation in 2005 made the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* and, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, the by-law is deemed to be a property taxation law made further to the Ac; 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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, 2012*.

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;

“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 *Whitecap Dakota First Nation Property Assessment and Taxation By-law*;

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

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

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

“local revenues” means money raised by the First Nation under a 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 Assessment and Taxation By-law*.

**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 Law authorizes the expenditures provided for in the annual budget.

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

**6.** 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.** 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.** The Schedule attached to this Law forms part of and is an integral part of 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 August, 2012, at Whitecap, in the Province of Saskatchewan.

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

[Darcy M. Bear]

Chief Darcy M. Bear

[Gary Eagle]

Councillor Gary Eagle

[Frank D. Royal]

Councillor Frank D. Royal

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1.	Local revenues for current fiscal year:		
a.	Property Tax		\$148,928
2.	Grants in lieu of taxes placed in local revenue		\$1,100,000
<b>TOTAL REVENUES</b>			<b>\$1,248,928</b>

**EXPENDITURES**

1.	General Government Expenditures		\$124,890
a.	Executive and Legislative		
b.	General Administrative	\$124,890	
c.	Other General Government		
2.	Protection Services		\$79,000
a.	Policing	\$49,000	
b.	Firefighting	\$25,000	
c.	Regulatory Measures	\$5,000	
d.	Other Protective Services		
3.	Transportation		\$130,000
a.	Roads and Streets	\$130,000	
b.	Snow and Ice Removal		
c.	Parking		
d.	Public Transit/		
e.	Other Transportation		
4.	Recreation and Cultural Services		\$114,000
a.	Recreation	\$64,000	
b.	Culture	\$50,000	
c.	Other Recreation and Culture		
5.	Community Development		\$458,435
a.	Education	\$257,435	
b.	Housing	\$201,000	
c.	Planning and Zoning		
d.	Community Planning		

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Other Regional Planning and Development		
6.	Environment Health Services		\$200,000
a.	Water Purification and Supply	\$100,000	
b.	Sewage Collection/Disposal	\$20,000	
c.	Garbage Waste Disposal	\$80,000	
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		\$104,500
a.	Health	\$102,000	
b.	Social Programs and Assistance		
c.	Agriculture		
d.	Tourism		
e.	Trade and Industry		
f.	Other Service (SAMA)	\$2,500	
9.	Taxes Collected for Other Governments		
10.	Grants:		\$25,614
a.	Home owner grant equivalents:		
b.	Other grants:		
i.	Whitecap Housing Corp	\$15,801	

ii. Whitecap Housing Corp	\$9,813	
11. Contingency Amounts		\$12,489
12. Transfers into reserve funds		\$0
13. Repayment of moneys borrowed from reserve funds		\$0
<b>TOTAL EXPENDITURES</b>		<b>\$1,248,928</b>
<b>BALANCE</b>		<b>\$0</b>

Note: The First Nation has no service agreements with third-party service providers.

Note: This Budget includes the attached Appendix A.

**Appendix A****Reserve Fund Balance**

## 1. Infrastructure Reserve

Beginning balance as of March 31, 2012:	\$107,000
Transfers out	
i. to local revenue account:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$0
Ending balance as of March 31, 2013:	\$107,000



**WHITECAP DAKOTA FIRST NATION  
ANNUAL RATES LAW, 2012**

[Effective August 17, 2012]

WHEREAS:

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

B. The council of the First Nation in 2005 made the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* and, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, the by-law is deemed to be a property taxation law made further to the Act; 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 Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2012*.

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 *Whitecap Dakota First Nation Property Assessment and Taxation By-law*;

“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 Assessment and Taxation By-law*.

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 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 August, 2012, at Whitecap, in the Province of Saskatchewan.

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

[Darcy M. Bear]

\_\_\_\_\_  
Chief Darcy M. Bear

[Gary Eagle]

\_\_\_\_\_  
Councillor Gary Eagle

[Frank D. Royal]

\_\_\_\_\_  
Councillor Frank D. Royal

**SCHEDULE**

PROPERTY CLASS	RATE PER \$1,000 OF TAXABLE PORTION OF ASSESSED VALUE
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	21.5440
Multi-Unit Residential	21.5372
Seasonal Residential	
Commercial and Industrial	27.3200
Elevators	
Railway Rights-of-Way and Pipeline	

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9



## **By-laws**

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

## **Règlements administratifs**

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



**ALEXIS NAKOTA SIOUX NATION**  
**ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective August 7, 2012]

WHEREAS a quorum of Chief and Council met at a duly convened meeting on Tuesday, May 8, 2012;

AND 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 Alexis Nakota Sioux Nation;

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, 2012*.

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 Alexis Nakota Sioux 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 *Alexis First Nation Property Tax By-law*.

**3.** The Nation’s annual taxation budget for the 2012 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.

**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 Canada.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [8] day of [May], 20 [12], at \_\_\_\_\_, in the Province of \_\_\_\_\_.

A quorum of Council consists of (\_\_\_\_) members of Council.

Quorum \_\_\_\_\_

\_\_\_\_\_  
[Cameron Alexis]  
(Chief Cameron Alexis)

\_\_\_\_\_  
[Darwin Alexis]  
(Councillor Darwin Alexis)

\_\_\_\_\_  
[Henry Hank Alexis]  
(Councillor Henry Hank Alexis)

\_\_\_\_\_  
[Roderick Alexis]  
(Councillor Roderick Alexis)

\_\_\_\_\_  
[Erwin Letendre]  
(Councillor Erwin Letendre)



[Lonnie Letendre]  
(Councillor Lonnie Letendre)

[Gloria Potts]  
(Councillor Gloria Potts)

[Jaclyn Mustus]  
(Councillor Jaclyn Mustus)

**SCHEDULE A**

**ALEXIS NAKOTA SIOUX NATION  
ANNUAL PROPERTY TAX BUDGET 2012**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 117,829.31
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>\$ 117,829.31</b>

**EXPENDITURES**

<b>1. General Government Expenditures</b>	<b>\$ 101,046.37</b>
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
<b>2. Protection Services</b>	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
<b>3. Transportation</b>	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
<b>4. Recreation and Cultural Services</b>	<b>\$ 5,000.00</b>
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
<b>5. Community Development</b>	<b>\$</b>
a. Education	
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
<b>6. Environment Health Services</b>	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
<b>7. Fiscal Services</b>	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
<b>8. Other Services</b>	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
<b>9. Other Expenditures:</b>	
a. Municipal Service Agreements [list each]	
b. Contingency	\$ 11,782.93
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,829.30</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

**ALEXIS NAKOTA SIOUX NATION  
TAX RATES BY-LAW 2012**

[Effective August 7, 2012]

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 2012*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133:

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 2.56% |
| (b) for machinery and equipment             | 1.76% |

In Reserve No. 232:

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 1.32% |
|---|-------|

3. This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development Canada.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on   [May 8]  , 2012.

\_\_\_\_\_  
[Cameron Alexis]  
Chief Cameron Alexis

\_\_\_\_\_  
[Jaclyn Mustus]  
Councillor Jaclyn Mustus

\_\_\_\_\_  
[Gloria Potts]  
Councillor Gloria Potts

\_\_\_\_\_  
[Henry Alexis]  
Councillor Henry Alexis

\_\_\_\_\_  
[Roderick Alexis]  
Councillor Roderick Alexis

[Erwin Letendre]

\_\_\_\_\_  
Councillor Erwin Letendre

[Darwin Alexis]

\_\_\_\_\_  
Councillor Darwin Alexis

[Lonnie Letendre]

\_\_\_\_\_  
Councillor Lonnie Letendre]

**BIGSTONE CREE FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective August 22, 2012]

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, 2012*.

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 Nation’s annual taxation budget for the 2012 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.
  - 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 [25] day of [April], 20[12], at [Wabasca], in the Province of [Alberta].
- A quorum of Council consists of ( [6] ) members of Council.

Chief: Gordon T. Auger

Councillor: Ida Alook

[Ivan Alook]

Councillor: Ivan Alook

Councillor: Clayton T. Auger

[L. Gladue]

Councillor: Linda Gladue

[John Gullion]

Councillor: John Gullion

[Clara Moberly]

Councillor: Clara Moberly

[Mike Beaver]  
Councillor: Mike Beaver

[Eva Yellowknee]  
Councillor: Eva Yellowknee

[Clifford R. Cardinal]  
Councillor: Clifford Cardinal

[Silas Yellowknee]  
Councillor: Silas Yellowknee



**BIGSTONE CREE NATION**

**2012 ESTIMATED PROPERTY TAX – BUDGET**

**REVENUES:**

Total Tax Levy	\$ 1,064,207.82
Credits	\$ -
Penalties	\$ -
Tax Revenue	\$ 1,064,207.82
Surplus/Deficit from Previous Year	\$ 141,923.32
Other	\$ -
<b>TOTAL REVENUE:</b>	<u>\$ 1,206,131.14</u>

**Estimate**

**EXPENDITURES:**

Community Development	\$ 65,000.00
Environmental Health Services	\$ 20,000.00
Fiscal Services	\$ 53,585.00
General Government Services	\$ 740,350.00
Protective Services	\$ 50,000.00
Recreation and Cultural Services	\$ 65,000.00
Transportation	
Utility Services	
Other Expenditures	\$ 102,196.14
- Permitted Property Taxation By-law Expenditures	
- Municipal Service Agreements	
Contingency Amounts	\$ 110,000.00
Payments into Reserve Funds	
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,206,131.14</u>
Balance	<u>\$ 0.00</u>

**BIGSTONE CREE FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective August 22, 2012]

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 2012*.

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   [April 25]  , 2012.

\_\_\_\_\_  
Chief: Gordon T. Auger

\_\_\_\_\_  
Councillor: Ida Alook

\_\_\_\_\_  
[Ivan Alook]  
Councillor: Ivan Alook

\_\_\_\_\_  
Councillor: Clayton T. Auger

\_\_\_\_\_  
[Mike Beaver]  
Councillor: Mike Beaver

\_\_\_\_\_  
[Clifford R. Cardinal]  
Councillor: Clifford Cardinal

\_\_\_\_\_  
[L. Gladue]  
Councillor: Linda Gladue

\_\_\_\_\_  
[John Gullion]  
Councillor: John Gullion

\_\_\_\_\_  
[Clara Moberly]  
Councillor: Clara Moberly

\_\_\_\_\_  
[Eva Yellowknee]  
Councillor: Eva Yellowknee

\_\_\_\_\_  
[Silas Yellowknee]  
Councillor: Silas Yellowknee

**LOON RIVER FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective August 22, 2012]

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, 2012*.

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 Loon River 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 *Loon River First Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2012 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.
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 [May], 20[12], at [Loon Lake], in the Province of [Alberta].

A quorum of Council consists of ( [3] ) members of Council.

[Arthur Noskey]

Arthur Noskey - Chief

[Ivan Sawan]

Ivan Sawan - Councillor

[Bernadette Sharpe]

Bernadette Sharpe - Councillor

[Jerry Noskey]

Jerry Noskey - Councillor

[Mayble Noskiye]

Mayble Noskiye - Councillor

**SCHEDULE A**  
**LOON RIVER FIRST NATION**  
**ANNUAL PROPERTY TAX BUDGET 2012**

**REVENUE**

Taxation 2011 \$739,329.89

**EXPENSES**

Loan Payment Fire Hall \$117,175.78

Bus Loan Payout \$135,312.60

Fire Protection (Operation) \$68,011.80

Water & Water Delivery \$125,000.00

Sanitation Services \$143,829.71

School Bus Services \$75,000.00

Contingency \$75,000.00

**TOTAL EXPENSES: \$739,329.89**

**NET: \$0.00**

**LOON RIVER FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective August 22, 2012]

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 Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

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 *Loon River First Nation Tax Rates By-law 2012*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 2.39% |
| (b) for machinery and equipment             | 1.97% |

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 9]  , 2012.

[Arthur Noskey]

\_\_\_\_\_  
Arthur Noskey - Chief

[Jerry Noskey]

\_\_\_\_\_  
Jerry Noskey - Councillor

[Ivan Sawan]

\_\_\_\_\_  
Ivan Sawan - Councillor

[Bernadette Sharpe]

\_\_\_\_\_  
Bernadette Sharpe - Councillor

[Mayble Noskiye]

\_\_\_\_\_  
Mayble Noskiye - Councillor

**SIKSIKA NATION**  
**ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2012**

[Effective October 10, 2012]

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 Siksika Nation has enacted the *Siksika Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Siksika Nation has also enacted the *Siksika Nation Property Tax 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 Siksika Nation duly enacts as follows:

1. This By-law may be cited as the *Siksika Nation Annual Tax Expenditure By-law, 2012*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act, as the same may be amended from time to time;

“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 the term “council of the band” in the Act;

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

“Nation” means the Siksika First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“property taxation by-law” means a by-law enacted by the 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 *Siksika Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2012 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.
  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 Canada.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [5] day of [June], 2012, at Siksika, in the Province of Alberta.
- A quorum of Council consists of seven (7) members of Council.

\_\_\_\_\_  
[Fred Rabbit Carrier]  
Chief Fred Rabbit Carrier

\_\_\_\_\_  
[Herman Yellow Old Woman]  
Councillor Herman Yellow Old  
Woman

\_\_\_\_\_  
[Guy Medicine Shield]  
Councillor Guy Medicine Shield

\_\_\_\_\_  
[Hector Winnipeg]  
Councillor Hector Winnipeg

\_\_\_\_\_  
[LaVerna McMaster]  
Councillor LaVerna McMaster

\_\_\_\_\_  
[Kendall Panther Bone]  
Councillor Kendall Panther Bone

\_\_\_\_\_  
Councillor Eldon Weasel Child

\_\_\_\_\_  
[Jason Doore]  
Councillor Jason Doore

\_\_\_\_\_  
[Reynold Medicine Traveller]  
Councillor Reynold Medicine  
Traveller



[Janice Doore]

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Councillor Janice Doore

[Clarence Wolf Leg]

---

Councillor Clarence Wolf Leg

[Carlton Big Snake]

---

Councillor Carlton Big Snake

[Adrian Stimson, Sr.]

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Councillor Adrian Stimson, Sr.

**SCHEDULE "A"**

**SIKSIKA NATION**

**2012 ANNUAL PROPERTY TAX BUDGET**

**ESTIMATED REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 1,256,271.12
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ (110,009.51)
Other	\$ 507,988.39

**TOTAL ESTIMATED REVENUES** **\$ 1,654,250.00**

**EXPENDITURES**

Community Development	-
Environmental Health Services	-
Fiscal Services	-
General Government Services	\$ 199,087.00
Protective Services	\$ 365,674.00
Recreation and Cultural Services	\$ 385,512.00
Taxes for Other Governments	-
Transportation	\$ 25,000.00
Grants, Small Business	\$ 177,236.00
Other Expenditures/Services	\$ 481,741.00
Contingency Amount	\$ 20,000.00

**TOTAL EXPENDITURES** **\$ 1,654,250.00**

**BALANCE** **\$ 0.00**

**SIKSIKA NATION  
TAX RATES BY-LAW 2012**

[Effective October 10, 2012]

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 matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Siksika Nation enacted the *Siksika Nation Property Assessment and Taxation By-law* on June 16, 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) thereof, for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siksika Nation Tax Rates By-law 2012*.

2. Pursuant to Section 11 of the *Siksika Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed valued of property shall be:

- |                                 |        |
|---------------------------------|--------|
| (a) for non-residential         | 1.60%  |
| (b) for machinery and equipment | 0.95%. |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting of Council held on [June 5,] 2012, with effect as of May 1st, 2012.

\_\_\_\_\_  
[Fred Rabbit Carrier]  
Chief Fred Rabbit Carrier

\_\_\_\_\_  
[Herman Yellow Old Woman]  
Councillor Herman Yellow Old  
Woman

\_\_\_\_\_  
[Guy Medicine Shield]  
Councillor Guy Medicine Shield

\_\_\_\_\_  
[Hector Winnipeg]  
Councillor Hector Winnipeg

\_\_\_\_\_  
[LaVerna McMaster]  
Councillor LaVerna McMaster

\_\_\_\_\_  
[Kendall Panther Bone]  
Councillor Kendall Panther Bone

\_\_\_\_\_  
Councillor Eldon Weasel Child

\_\_\_\_\_  
[Jason Doore]  
Councillor Jason Doore

\_\_\_\_\_  
[Reynold Medicine Traveller]  
Councillor Reynold Medicine  
Traveller

BY-LAWS UNDER THE INDIAN ACT  
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Janice Doore]  
Councillor Janice Doore

[Carlton Big Snake]  
Councillor Carlton Big Snake

[Clarence Wolf Leg]  
Councillor Clarence Wolf Leg

[Adrian Stimson, Sr.]  
Councillor Adrian Stimson, Sr.

**WHITEFISH LAKE FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective October 10, 2012]

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 Whitefish Lake First Nation has enacted the *Whitefish Lake First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 15 of the *Whitefish Lake First Nation 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 Whitefish Lake First Nation duly enacts as follows:

1. This By-law may be cited as the *Whitefish Lake First Nation Annual Property Taxation Expenditure By-law, 2012*.

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 Whitefish Lake 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 *Whitefish Lake First Nation Property Tax By-law*.

3. The Nation’s annual taxation budget for the 2012 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.

**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 [23] day of [May] , 20 [12] , at [Whitefish Lake] , in the Province of [Alberta] .

A quorum of Council consists of ( [3] ) members of Council.

[Eddie Tallman]

Chief Eddie Tallman

[Ivan Auger]

Councillor Ivan Auger

[Richard Laboucan]

Councillor Richard Laboucan

[Eddie Laboucan]

Councillor Eddie Laboucan

[James Nahachick]

Councillor James Nahachick

**SCHEDULE “A”**

**WHITEFISH LAKE FIRST NATION  
2012 ANNUAL PROPERTY TAX BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$37,947.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00

**TOTAL REVENUES** \$37,947.00

**EXPENDITURES**

General Government Services	\$36,049.65
Taxes for Other Governments	\$
Transportation	\$
Other Expenditures	\$
Contingency Fund (5%)	\$ 1,897.35

**TOTAL EXPENDITURES** \$37,947.00

**BALANCE** \$ 0.00

**WHITEFISH LAKE FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective October 10, 2012]

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 Whitefish Lake First Nation enacted the *Whitefish Lake First Nation Property Tax By-law* on December 4, 1998;

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 *Whitefish Lake First Nation Tax Rates By-law 2012*.

2. Pursuant to Section 5.1 of the *Whitefish Lake Property Tax 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 | 1.20% |

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 23]  , 2012.

\_\_\_\_\_  
[Eddie Tallman]

Chief Eddie Tallman

\_\_\_\_\_  
[Ivan Auger]

Councillor Ivan Auger

\_\_\_\_\_  
[Eddie Laboucan]

Councillor Eddie Laboucan

\_\_\_\_\_  
[James Nahachick]

Councillor James Nahachick

\_\_\_\_\_  
[Richard Laboucan]

Councillor Richard Laboucan



**BONAPARTE INDIAN BAND  
ANNUAL EXPENDITURE BY-LAW, 2012**

[Effective August 22, 2012]

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 Bonaparte Indian Band has enacted *Bonaparte Indian Band Property Tax By-law*, respecting taxation for local purposes on reserve; and

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

1. This By-law may be cited as the *Bonaparte Indian Band Annual Expenditure By-law, 2012*.

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 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 the Bonaparte Indian Band, 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;

“property tax 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 *Bonaparte Indian Band Property Tax By-law, 1993*.

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 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 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 *Property Tax 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 Aboriginal Affairs and Northern Development, Canada.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [3] day of [July], 20 [12], at [Bonaparte], in the Province of [B.C.].
- A quorum of Council consists of [five] ( [5] ) members of Council.

[Terry Porter]

\_\_\_\_\_  
Chief

[Dave Antoine]

\_\_\_\_\_  
Councillor

[Vi Antoine]

\_\_\_\_\_  
Councillor

[Nina Minnabarriet]

\_\_\_\_\_  
Councillor

[Matilda Morgan]

\_\_\_\_\_  
Councillor

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

- 1. Local revenues for current fiscal year:
  - a. Property Tax Revenues: \$ 6,971.00

**TOTAL REVENUES \$ 6,971.00**

**EXPENDITURES**

- 1. General Government Expenditures \$ 6,273.90
  - a. Executive and Legislative
  - b. General Administrative
  - c. Other General Government
- 2. Contingency \$ 697.10

**TOTAL EXPENDITURES \$ 6,971.00**

**BALANCE \$ 0**

**BONAPARTE INDIAN BAND  
RATES BY-LAW  
BY-LAW NO.-TX-1**

[Effective August 22, 2012]

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 Bonaparte Indian Band enacted the *Bonaparte Indian Band Property Tax By-law* on February 15th, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

**1.** This by-law may be cited for all purposes as the *Bonaparte Indian Band Rates By-law 2012*.

**2.** Pursuant to Section 11 of the *Bonaparte Indian Band Property Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2012 Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [9th] day of [July], 201 [2], at [Bonaparte], in the Province of [B.C.].

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

\_\_\_\_\_  
[Terry Porter]

Chief

\_\_\_\_\_  
[Bert William]

Councillor

\_\_\_\_\_  
[Nina Minnabarriet]

Councillor

\_\_\_\_\_  
[Vi Antoine]

Councillor

\_\_\_\_\_  
[Dave Antoine]

Councillor

**SCHEDULE “A”**

The Council of the Bonaparte Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Part V and Section 11 of the <i>Bonaparte Indian Band Property Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Bonaparte Indian Band Property Tax By-law</i> .
Class 2 - Utility	26.6878

**BOOTHROYD INDIAN BAND  
TAXATION RATES BY-LAW**

[Effective September 14, 2012]

**SCHEDULE “A”**

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2012 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 1:	Residential	0.0000
Class 2:	Utilities	0.0000
Class 3:	Unmanaged Forest Land	0.0000
Class 4:	Major Industry	0.0000
Class 5:	Light Industry	0.0000
Class 6:	Business and Other	0.0000
Class 7:	Manage Forest Land	0.0000
Class 8:	Recreation/Non-profit Organization	0.0000
Class 9:	Farm	0.0000
Class 10:	Railway Right-of-Way	0.0000
Class 10:	Railway Right of Way-Business	24.3044

APPROVED AND PASSED at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this [01] day of August 2012.

A quorum of Band Council consists of 3 Councillors.

[Phillip Campbell]

\_\_\_\_\_  
Chief Phillip Campbell (for Chief)

[Lawrence Campbell]

\_\_\_\_\_  
Councillor Lawrence Campbell

\_\_\_\_\_  
Councillor Theresa Florence

[Michael Campbell]

\_\_\_\_\_  
Councillor Michael Campbell

**BOSTON BAR FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective August 7, 2012]

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, and approved by the Minister on 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 *Boston Bar First Nation Tax Rates By-law 2012*.

Dated this 25th day of May 2012.

A quorum consists of three (3) Councillors.

[Delores O’Donaghey]

Chief

[Christine Grafinger]

Councillor

[Roy Campbell]

Councillor

**SCHEDULE "A"**

**BOSTON BAR FIRST NATION**

**TAX RATES BY-LAW 2012**

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	40.7345
Class 6 - Business and Other	24.8706



**BURNS LAKE INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2012-01**

[Effective October 10, 2012]

**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, 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
- (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.

### 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 convened meeting held on the [29] day of June, 2012.

[Albert Gerow]

Chief

[Wesley Sam]

Councillor

[Dan George]

Councillor

**SCHEDULE "A"**

**BURNS LAKE INDIAN BAND  
PROPERTY TAX BUDGET 2012**

**REVENUES**

Property Tax Levies, Interest & Penalties For Current Fiscal Year	\$288,900.00
Deficit Property Tax Revenue carried over From previous Fiscal Years	\$
<b>TOTAL REVENUES</b>	<b>\$288,900.00</b>

**EXPENDITURES**

General Government Services	
Supplies	\$ 1,400.00
Council Honourariums	\$ 2,400.00
Tax Appeals	\$ 1,200.00
Administration and Legal	\$ 15,500.00
Recreational and Cultural Services	
Community Centre	\$110,000.00
Community Development Services	
Planning	\$ 4,000.00
Engineering	\$ 4,000.00
Fiscal Services	
Capital Reserves	\$ 0.00
Debt Charges	\$120,000.00
Contingency Reserves	\$ 28,000.00
Payments to Other Government Authorities	
BC Assessment	\$ 2,400.00
<b>TOTAL EXPENDITURES</b>	<b><u>\$288,900.00</u></b>

**BURNS LAKE INDIAN BAND  
RATES BY-LAW  
BY-LAW NO. 2012-02**

[Effective October 10, 2012]

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 2012 Rates By-law No. 2012-02*.

**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 2012 *Burns Lake Indian Band Rates By-law No. 2012-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [29] day of June, 2012.

[Albert Gerow]

Chief Al Gerow

[Dan George]

Councillor Dan George

[Wesley Sam]

Councillor Wesley Sam

**SCHEDULE “A”**

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
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	0
Class 2 - Utilities	83.016661
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	45.47500
Class 5 - Light Industry	0
Class 6 - Business and Other	42.876737
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0



**CHEAM FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective August 7, 2012]

DO HEREBY RESOLVE

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;

WHEREAS: the Council of the Cheam First Nation enacted the *Cheam First Nation Assessment and Taxation By-laws* (2004) on October 28, 2004, approved by the Minister on 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 *Cheam First Nation Tax Rates By-law 2012*.

SIGNED THIS DAY: May 30, 2012 at Cheam First Nation, 52130 Old Yale Road, Rosedale, BC V0X 1X1

Quorum for this Council is three (3)

[Lincoln Douglas]  
Chief Lincoln Douglas

[Charles K. Douglas]  
Councillor Charles Douglas

[Sidney Douglas]  
Councillor Sidney Douglas

[Rick Quipp]  
Councillor Rick Quipp

[Chad Douglas]  
Councillor Chad Douglas

By-laws – Indian Act, s.83  
Règlements administratifs – Loi sur les Indiens, art. 83

**SCHEDULE A**CHEAM FIRST NATION  
TAX RATES BY-LAW 2012

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	58.48638
Class 6 - Business & Other	17.56519
Class 9 - Farm	23.19827

**COOK'S FERRY INDIAN BAND  
2012 RATES BY-LAW  
BY-LAW NO. 2012-TX01**

[Effective October 10, 2012]

WHEREAS pursuant to the *Indian Act*, RSC 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 *2012 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 *2012 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 2012 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 [19] day of [July] 2012.

\_\_\_\_\_  
Chief David Walkem

\_\_\_\_\_  
[Oliver Hewitt]  
Councillor Oliver Hewitt

\_\_\_\_\_  
[Cheryl Billy]  
Councillor Cheryl Billy

\_\_\_\_\_  
[Alanna Cowan]  
Councillor Alanna Cowan

## SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	3.3908	14.2	0.1	6.4	6.4	6.4	2.2	3.4	6.9	12.9220
PROV. RURAL	0.53	4	0.1	4.97	2.87	2.87	0.51	0.89	0.52	2.2000
LOCAL:										
THOMPSON HOSP.	0.321	1.1235	0.321	1.0914	1.0914	0.7865	0.963	0.321	0.321	0.6179
THOMPSON										
NICOLA HOSP.	-0.0084	-0.0294	-0.0084	-0.0286	-0.0286	-0.0206	-0.0252	-0.0084	-0.0084	-0.0162
BC ASSESSMENT	0.0599	0.5113	0	0.5113	0.1843	0.1843	0.3226	0.0599	0.0599	0.2812
MUN. FINANCE										
AUTH.	0.0002	0.0007	0.0002	0.0007	0.0007	0.0005	0.0006	0.0002	0.0002	0.0004
EA 'T' TNRD	1.771	6.1985	1.771	6.0214	6.0214	4.339	5.313	1.771	1.771	3.4092
SPENCES BR. ID	4.6192	16.1672	4.6192	15.7053	15.7053	11.317	13.8576	4.6192	4.6192	0
SPENCES BR. TV										
REBRD	0.2237	0.783	0.2237	0.7606	0.7606	0.5481	0.6711	0.2237	0.2237	0
POLICE TAX	0.1853	0.6485	0.1	0.63	0.63	0.454	0.5559	0.1853	0.1853	0
TOTAL	11.0927	43.6033	7.2267	36.0621	33.6351	26.8788	24.3686	11.4619	14.5919	19.4145
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit Org.	Farm	Prescribed Railway RoW

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

**FORT NELSON FIRST NATION  
RATES BY-LAW  
BY-LAW NO. 2012-#1**

[Effective October 10, 2012]

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 2012*.

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 2012 *Fort Nelson First Nation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly-convened meeting held on the [26th] day of July, 2012.

Quorum is of 4 council members.

[K. Dickie]

Chief Kathi Dickie

[Bernadette Makowski]

Councillor Bernadette Makowski

[Samantha Kotchea]

Councillor Samantha Kotchea

[Roberta Michel]

Councillor Roberta Michel

Councillor Sharleen Wildeman

Councillor Harvey Behn

**SCHEDULE “A”**

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2012 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	38.2
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	34.01
Class 5 - Light Industry	31.3
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

**HAIsla NATION**  
**ANNUAL EXPENDITURE BY-LAW, 2012**

[Effective October 10, 2012]

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 Haisla Nation has enacted *Haisla Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

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

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2012*.

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 the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Band Council or Council” has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“By-law” means this annual expenditure law enacted under paragraph 83(2) of the Act;

“First Nation” means the Haisla Nation, being a band under the Act;

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

“property assessment and taxation by-law” means a by-law enacted by the First Nation under 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 *Haisla Nation Property Taxation and Assessment By-law No. 1*.

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 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. Those amounts indicated in the annual budget must be credited to the following reserve funds: (a) Fire Protection Fund; (b) Haisla Dock Management Fund; and (c) Gas Bar Economic Development Fund.
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-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 Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 28th day of August, 2012 at Kitamaat Village, in the Province of British Columbia.

A Quorum consists of five (5) Council Members

[Ellis Ross]

\_\_\_\_\_  
Ellis Ross  
Chief Councillor

[Lucille Harms]

\_\_\_\_\_  
Deputy Chief Councillor  
Lucille Harms

\_\_\_\_\_  
Henry Amos  
Councillor

\_\_\_\_\_  
Brenda Duncan  
Councillor

\_\_\_\_\_  
Alex Grant Sr.  
Councillor



---

[Godfrey Grant Jr.]

Godfrey Grant Jr.  
Councillor

---

[Keith Nyce]

Keith Nyce  
Councillor

---

[Russell Ross Jr.]

Russell Ross Jr.  
Councillor

---

[M. Grant]

Margaret Grant  
Councillor

---

[Joanne Ross]

Joanne Ross  
Councillor

---

Kevin Stewart  
Councillor

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local Revenues:	\$1,555,428.25
2. Local revenues carried over from the previous fiscal year:	\$
3. Accumulated Deficit – Local revenues carried over from the previous fiscal year:	\$
4. Reserve fund revenues:	\$200,000.00
<b>TOTAL REVENUES</b>	<b>\$1,755,428.25</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 87,373.97
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$124,000.00
c. Regulatory Measures	
d. Other Protective Services	\$100,000.00
3. Transportation	
a. Roads and Streets	\$255,000.00
b. Snow and Ice Removal	\$100,000.00
c. Other Transportation	\$200,000.00
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	\$120,000.00
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	

e.	Economic Development Program	
f.	Heritage Protection	
g.	Urban Renewal	
h.	Beautification	\$3,500.00
i.	Land Rehabilitation	
j.	Tourism	
k.	Other Regional Planning and Development	\$375,000.00
6.	Environmental Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	\$30,000.00
c.	Garbage Waste Collection and Disposal	\$70,000.00
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments	
b.	Other Debt Charges	
c.	Other Fiscal Services	
8.	Other Services	
a.	Health	\$50,000.00
b.	Social Programs and Assistance	\$100,000.00
c.	Haisla Dock Management	\$75,000.00
d.	Other Service	
9.	Transfers into Reserve Funds	\$50,000.00
10.	Contingency Funds	\$15,554.28
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,755,428.25</b>

Note: This Budget includes an attached Appendix.

**Appendix A**

**Reserve Fund Balances**

1. Fire Protection Fund

Beginning balance as of April 1, 2012:	\$254,000.00
Transfers out	
i. to local revenue account:	\$(124,000.00)
ii. to _____ reserve fund:	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Ending balance as of March 31, 2013:	\$130,000.00

2. Haisla Dock Management Fund

Beginning balance as of April 1, 2012:	\$75,000.00
Transfers out	
i. to local revenue account:	\$(75,000.00)
ii. to _____ reserve fund:	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Ending balance as of March 31, 2012:	\$

3. Gas Bar Economic Development Fund

Beginning balance as of April 1, 2012:	\$20,000.00
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Transfers in	
i. from local revenue account:	\$50,000.00
ii. from _____ reserve fund:	\$
Ending balance as of March 31, 2012:	\$70,000.00

**HAISLA NATION  
RATES BY-LAW**

[Effective October 10, 2012]

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 and the *Taxation Amendment By-law* on August 23, 2007;

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 2012*.
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 2012 *Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2012, at Kitamaat Village, in the Province of British Columbia.

Quorum for the Band Council is 5 Council Members and 1 Chief Councillor.

[Ellis Ross]  
\_\_\_\_\_  
Chief Councillor

[L. Harms]  
\_\_\_\_\_  
Deputy Chief Councillor

[H. Amos]  
\_\_\_\_\_  
Councillor

[Keith Nyce]  
\_\_\_\_\_  
Councillor

[Alex Grant Sr.]  
\_\_\_\_\_  
Councillor

[Godfrey Grant Jr.]  
\_\_\_\_\_  
Councillor

[J. Ross]  
\_\_\_\_\_  
Councillor

**SCHEDULE “A”**

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 17 of the <i>Haisla Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Haisla Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Subclass 1 - Vacant Land	11.8911
Subclass 2 - Land with Improvements/ Other	7.9541
Class 2 - Utilities	61.5436
Class 4 - Major Industry	73.8215
Class 5 - Light Industry	54.5745
Class 6 - Business and Other	25.4681
Class 8 - Recreation/Non-Profit Organization	22.5220
Class 9 - Farm	165.5235

**KANAKA BAR INDIAN BAND  
RATES BY-LAW 2012**

[Effective September 13, 2012]

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 Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Property Assessment and Taxation By-law* on April 7, 1995;

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) of the purpose of establishing annual rates of taxation.

**1.** This by-law may be cited for all purposes as the *Kanaka Bar Indian Band 2012 Rates By-law*.

**2.** Pursuant to Section 30 of the *Kanaka Bar 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 *2012 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of July, 2012.

A quorum for the Kanaka Bar Indian Band Council is (4).

[James Frank]

Chief - James Frank

[Daniel Hance Jr.]

Councillor - Daniel Hance Jr.

[Greg Jmayoff]

Councillor - Greg Jmayoff

[Theresa McIntyre]

Councillor - Theresa McIntyre

**SCHEDULE “A”**

## Kanaka Bar Indian Band

## Prescribed Tax Rates

## For the Taxation Year 2012

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following class of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	19.6022

\*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 *Canadian Gazette Part II*, Vol. 135, No. 24, Nov. 21, 2001.



**LITTLE SHUSWAP INDIAN BAND  
RATES BY-LAW 2012-T02**

[Effective August 22, 2012]

DO HEREBY RESOLVE:

BE IT KNOWN THAT this By-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30th, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserves is hereby enacted as *By-law 2012-T02* by the Chief and Council of the Little Shuswap Indian Band.

AND Pursuant to and in Accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, Nov. 24, November 21, 2001.65.

APPROVED and PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 27th day of June 2012.

A quorum for this Band is: two.

[Felix Arnouse]

\_\_\_\_\_  
Chief Felix Arnouse

[Brian Finlay]

\_\_\_\_\_  
Councillor Brian Finlay

[Teresa Tomma]

\_\_\_\_\_  
Councillor Teresa Tomma

Prescribed Tax Rates  
For the Taxation Year 2012

Class of Property	Tax Rates			
	IR1	IR2	IR4	IR5
1 Residential	4.6680	3.2500	4.6390	3.8725
2 Utilities	41.1951	29.2500	51.6785	34.8526
4 Major Industry	18.6720	3.2500	4.6390	3.8725
5 Light Industry	5.8350	4.0625	11.5975	4.8406
6 Business	10.6379	11.3750	16.2365	13.3137
7 Managed Forest	11.6700	4.2250	21.1074	5.0343
8 Recreation/Non-Profit	5.6016	3.9000	6.0307	4.6470
9 Farm	4.2012	2.9250	5.5668	4.6470
10 Prescribed Railway Rights of Way (1)		19.4227	0	

**LOWER SIMILKAMEEN INDIAN BAND**  
**2012 RATES BY-LAW**  
**BY-LAW NO. 01.2012**

[Effective July 7, 2012]

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 land 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 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 *Lower Similkameen Indian Band Tax Rates By-law No. 01.2012*.

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. 01.2012*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 24 day of May, 2012.

Quorum THREE (3)

[Robert Edward]

ROBERT EDWARD  
Chief

[Terry Terbasket]

TERRY TERBASKET  
Councillor

LAUREN TERBASKET  
Councillor

[Lyle Terbasket]

LYLE TERBASKET  
Councillor

**Reference to BCR No. 2012/2013-13**

**SCHEDULE “A”**

Prescribed tax Rates for the 2012 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule “A” and Section 23(G) of the <i>Lower Similkameen Indian Band 2002 Assessment By-law</i>	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>
	“Jurisdiction 716” Lands & Improvements
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	10.4326
Class 10 - Railway	0.0000

**MUSQUEAM INDIAN BAND  
RATES BY-LAW  
BY-LAW NO. 2012-01**

[Effective July 7, 2012]

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 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 2012 Rates By-law No. 2012-01*.

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 [4th] day of [June] 2012.

[Ernest Campbell]  
Chief – Ernest Campbell

[Nolan Charles]  
Councillor - Nolan Charles

[Allyson Fraser]  
Councillor Allyson Fraser

[Howard E. Grant]  
Councillor Howard E. Grant

[Wade Grant]  
Councillor Wade Grant

Councillor Tammy Harkey

Councillor Wendy John

[Wayne Sparrow]  
Councillor Wayne Sparrow

Councillor Nora Stogan

Councillor Jordan Point

[Myrtle McKay]  
Councillor Myrtle McKay

**SCHEDULE “A”**

2012 ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

<b>COLUMN 1</b>	<b>COLUMN 2</b>
TAXATION DISTRICT	NAMED RESERVES COMPRISING THE TAXATION DISTRICT
VANCOUVER, BC	THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND
<b>COLUMN 3</b>	<b>COLUMN 4</b>
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property Taxation By-law</i> .	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 Indian Band Property Taxation By-law</i> .
Class 1 - Residential	4.05077
Class 2 - Utilities	55.97006
Class 3 - Supportive Housing	1.64981
Class 4 - Major Industry	41.36304
Class 5 - Light Industry	17.73028
Class 6 - Business and Other	17.5182
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	5.63732
Class 9 - Farm	3.5382795

**NICOMEN INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 06-2012**

[Effective August 22, 2012]

WHEREAS the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c. I-5, for the purpose of taxation for local purposes of land, or interests in land, in the Reserve (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the Reserve;

AND WHEREAS 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;

AND WHEREAS section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 24(5) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

**INTERPRETATION**

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 Nicomen 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 services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “Council” means the Council of the Nicomen Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 4(3) of the *Property Assessment and Taxation By-law*;
- “*Property Assessment By-law*” means the *Nicomen Indian Band Property Assessment By-law* approved and passed by the Council on the 5 day of



December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Nicomén Indian Band Property Taxation By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation 2012 By-law*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Nicomien Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

### ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the 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 August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 24(5) of the *Property Assessment and 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

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

### ADMINISTRATION AND ENFORCEMENT

6. The Surveyor of Taxes shall administer this By-law.

### BY-LAW REMEDIAL

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

### MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

### COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 03 day of July, 2012.

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

[Donna M. Gallinger]

Chief, Donna M. Gallinger

[Arlene Quinn]

Councillor, Arlene Quinn

[Ursula Drynock]

Councillor, Ursula Drynock

**SCHEDULE "A"**

2012 ANNUAL PROPERTY TAX BUDGET

**REVENUES**

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5,688.82
Surplus or Deficit Property Tax Revenue Carried Over from Previous Fiscal Years	\$ 0.00
<b>TOTAL REVENUES</b>	<b>\$5,688.82</b>
General Government Services	\$5,120.82
Protective Services	\$ 0.00
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 <i>Property Assessment and Taxation By-law</i> Expenditures	\$ 0.00
- Municipal Service Agreements	\$ 0.00
Contingency Fund (10%)	<u>\$ 568.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$5,688.82</u></b>

**NICOMEN INDIAN BAND  
2012 RATES BY-LAW**

[Effective August 22, 2012]

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 Taxations 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 *2012 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 03 day of July, 2012.

A quorum for the Nicomen Indian Band Council is (2).

[Donna M. Gallinger]  
(Chief, Donna M. Gallinger)

[Arlene Quinn]  
(Councillor, Arlene Quinn)

[Ursula Drynock]  
(Councillor, Ursula Drynock)

**SCHEDULE “A”**

Prescribed Tax Rates  
For the Taxation Year 2012

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

Class of Property	Tax Rates 2012
1. Residential	0.0
2. Utilities	26.0046
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*	* 19.4145

\*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.

**SISKA INDIAN BAND  
2012 RATES BY-LAW**

[Effective September 13, 2012]

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 2012 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 *2012 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 [6] day of [August], 2012.

[Fred Sampson]

Chief Fred Sampson

[Jocelyn Dunstan]

Jocelyn Dunstan

[Karen Matthias]

Karen Matthias

[Betsey Munro]

Betsey Munro

**SCHEDULE "A"**

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2012 taxation year for 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	26.3459
Class 10 - CPR Right of Way	19.6022



**SKUPPAH INDIAN BAND  
RATES BY-LAW 2012**

[Effective October 10, 2012]

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 2012 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 *2012 Rates By-law*.

**THIS BY-LAW IS HEREBY ENACTED** by Council at a duly convened meeting held on the 1st day of August, 2012.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]  
Doug McIntyre  
Chief, Skuppah Indian Band

**SCHEDULE “A”**

Skuppah Indian Band

Prescribed Tax Rates

For the Taxation Year 2012

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

<u>Class of Property</u>	<u>Tax Rate</u>
Class 10 - Railway Right-of-Way	19.60225

\*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.

**SODA CREEK INDIAN BAND  
RATES BY-LAW 2012  
BY-LAW NO. 2012-TX01**

[Effective September 14, 2012]

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 2012*.

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 2012 *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 [20] day of [Aug] 2012.

[Bev Sellars]

Chief

[Marjorie Sellars]

Councillor

[Thomas Phillips]

Councillor

[Gilbert Sellars Jr.]

Councillor

**SCHEDULE "A"**

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2012 for the following classes of property.

Class of Property	Tax Rate
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

**SPUZZUM FIRST NATION  
ANNUAL EXPENDITURE BY-LAW, 2012**

[Effective August 7, 2012]

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 Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* dated March 9, 1992, respecting taxation for local purposes on reserve; and

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

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2012*.

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 the Spuzzum 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;

“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 *Spuzzum Indian Band Property Assessment and Taxation By-law* dated March 9, 1992.

**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 *Spuzzum First Nation Annual Expenditure By-law, 2012*.

**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-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 for Annual Budget 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 DULY ENACTED by Council on the 13 day of June 2012, at Yale in the Province of British Columbia.

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

[James Hobart]

\_\_\_\_\_  
Chief James Hobart

[Nita Bobb]

\_\_\_\_\_  
Councillor Nita Bobb

[Arline Heese]

\_\_\_\_\_  
Councillor Arline Heese

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$33,867.67
3. Local revenues carried over from the previous fiscal year	\$0
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
<b>TOTAL REVENUES</b>	<b>\$33,867.67</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$10,000
b. General Administrative	\$20,000
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	\$2,867.67
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	\$1,000
<b>TOTAL EXPENDITURES</b>	<b><u>\$33,867.67</u></b>
<b><u>BALANCE</u></b>	<b>\$0</b>

**SPUZZUM FIRST NATION  
ANNUAL RATES BY-LAW 2012**

[Effective August 7, 2012]

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 Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992;

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 *Spuzzum First Nation Rates By-law 2012*.

2. Pursuant to Section 152 of the *Spuzzum 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 *2012 Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13 day of June 2012, at Yale in the Province of British Columbia.

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

[James Hobart]

Chief James Hobart

[Nita Bobb]

Councillor Nita Bobb

[Arline Heese]

Councillor Arline Heese



**SCHEDULE “A”**

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 152 of the <i>Spuzzum Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Spuzzum Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	29.7390
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	17.1737
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

**T'IT'Q'ET FIRST NATION  
TAX RATES BY-LAW 2012**

[Effective August 22, 2012]

**SCHEDULE "A"**

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the T'it'q'et First Nation By-law	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the T'it'q'et First Nation Assessment By-law
Class 1 - Residential	12.74
Class 2 - Utilities	42.11
Class 4 - Major Industry	34.55
Class 6 - Business and Other	26.9

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this July 9, 2012. Moved by Marilyn Napoleon, seconded by Robert Leech. Carried.

A quorum of Chief and Council consists of 3 councilors.

\_\_\_\_\_  
Chief K. Whitney

\_\_\_\_\_  
[Dean Billy]  
Councillor D. Billy

\_\_\_\_\_  
[Marilyn Napoleon]  
Councillor M. Napoleon

\_\_\_\_\_  
[George Napoleon]  
Councillor G. Napoleon

\_\_\_\_\_  
[Robert Leech]  
Councillor R. Leech

**TL'AZT'EN NATION  
RATES BY-LAW 2012**

[Effective October 10, 2012]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, 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 Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

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)(a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation Rates By-law 2012*.

2. Pursuant to Section V of the *Tl'azt'en 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 2012 *Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 2nd day of August, 2012.

Quorum ( 5 )

[Ralph Pierre]

Chief

[Charlene Tom]

Councillor

[Joshua Hallman]

Councillor

[Herbert Felix]

Councillor

[Conrad Joseph]

Councillor

**SCHEDULE “A”**

The Council of Tl’azt’en Nation hereby adopts the following taxation rates for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl’azt’en Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as Determined in accordance with Part VII of the <i>Tl’azt’en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.502
Class 2 - Utilities	25.5058
Class 3 - Supportive Hsng	2.0544
Class 4 - Major Industry	18.4817
Class 5 - Light Industry	16.0547
Class 6 - Business and Other	14.2105
Class 7 - Managed Forest Land	8.8565
Class 8 - Recreation/Non-Profit Organization	6.2912
Class 9 - Farm	9.4212

**TL'AZT'EN NATION**  
**PROPERTY TAXATION EXPENDITURE BY-LAW**  
**BY-LAW NO. 1 - 2012**

[Effective October 10, 2012]

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c. I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

**SHORT TITLE**

**1.** This By-law may be cited for all purposes as the *2012 Taxation Expenditure By-law*.

**2.** In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the TI'azt'en Nation Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “Council” means the Council of the Tl’azt’en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
- “property taxation by-law” means the *Tl’azt’en Nation Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;
- “property tax revenue” includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
  - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
  - (v) sewage treatment and water treatment works, facilities and plants;
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated Reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“Tax Administrator” means the tax administrator appointed by Council under the *Tl'azt'en Nation Property Taxation By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

### **ANNUAL PROPERTY TAX BUDGET**

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 55 and 56 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**

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

### **ADMINISTRATION AND ENFORCEMENT**

6. The tax administrator shall administer this By-law.



**BY-LAW REMEDIAL**

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

**MISCELLANEOUS**

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

**COMING INTO FORCE**

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2nd day of August 2012, at Tache, in the Province of British Columbia.

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

[Ralph Pierre]

Chief Ralph Pierre

[Charlene Tom]

Councillor Charlene Tom

[Conrad Joseph]

Councillor Conrad Joseph

[Joshua Hallman]

Councillor Joshua Hallman

[Herbert Felix]

Councillor Herbert Felix

Councillor Sebastian Anatole

Councillor Simon John

**SCHEDULE A**

2012 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 9,062.60
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
<b>TOTAL REVENUES</b>	<b>\$ 9,062.60</b>

EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	\$ Waived
General Government Services	
Home Owners Grants	\$ 2,042.86
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	\$ 5,932.38
Utility Services	
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	\$ 669.17
- Municipal Service Agreements	
Contingency Fund	\$ 418.19
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,062.60</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

**WESTBANK FIRST NATION**  
**CAPITAL EXPENDITURE BY-LAW NO. 12-TX-05**

[Effective October 10, 2012]

To authorize the expenditure of a maximum of One Hundred and Fifty Thousand Dollars (\$150,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of installing offsite improvements to “the beach” within the Tsinstikeptum Indian Reserve No.9.

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 a “cumulative capital projects fund”, (the “Cumulative Fund”) to be used from time to time for such capital projects as may be authorized by a separate by-law;

C. In accordance with subsection 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 the community to proceed with the installation of offsite improvements which include multi-use walking path, parking lot paving and underground irrigation on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A), with a proposed estimated cost of an additional One Hundred and Fifty Thousand Dollars (\$150,000) which will be contributed from the Cumulative Fund.

E. Funding for the offsite improvements on Tsinstikeptum Indian Reserve No.9 will be One Hundred and Fifty Thousand Dollars (\$150,000) drawn from the Cumulative Fund, funds raised pursuant to section 83(1) of the *Indian Act*.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following By-law;

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *IR No.9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-05*.

**EXPENDITURE AUTHORIZATION**

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the Offsite Improvements Beach Project on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A) (the “IR No.9 Offsite Improvements Beach Project”);

3. Westbank First Nation hereby approves the expenditure of not more than One Hundred and Fifty Thousand Dollars (\$150,000) on the IR No.9 Offsite Improvements Beach Project with up to One Hundred and Fifty Thousand Dollars (\$150,000) to be drawn from the Cumulative fund;

4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials but will not include any allocation of WFN internal costs, overhead, or implicit interest.

5. Any of the project funds not expended on the “IR No.9 Offsite Improvement Beach Project” or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.9 Offsite Improvements Beach Project.

**EFFECTIVE**

THIS BY-LAW COMES INTO FULL FORCE AND EFFECT upon approval by the Minister of Aboriginal Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR#9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-05* 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 30th day of July 2012.

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 27th day of August 2012.

[Robert Louie]

Chief Robert Louie

[Michael De Guevara]

Councillor Michael De Guevara

[Mick Werstuik]

Councillor Mick Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

*IR#9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-04*

**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
IR#9 Offsite Beach	\$ 150,000	2012
	\$	
<u>TOTAL</u>	<u>\$ 150,000</u>	

**WESTBANK FIRST NATION**  
**CAPITAL EXPENDITURE BY-LAW NO. 12-TX-03**

[Effective August 7, 2012]

To authorize the expenditure of a maximum of Four Hundred Thousand Dollars (\$400,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of constructing the Campbell Road Sewer Project 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 "a cumulative capital projects fund", (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by a separate by-law;

C. In accordance with 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 the band members to advance funds to complete the Campbell Road Sewer Project on Tsinstikeptum Indian Reserve No.10.;

E. Westbank First Nation has estimated the total cost of the construction of the Campbell Road Sewer Project on Tsinstikuptum Indian Reserve to be not more than \$400,000 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 Campbell Road Sewer Project Capital Expenditure By-law No. 12-TX-03*.

### EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to proceed with the Campbell Road Sewer Capital Expenditure Project as summarized in schedule “A” to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than four hundred thousand dollars (\$400,000) from the Cumulative Fund for the purposes of designing and constructing the IR #10 Campbell Road Sewer 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 required or desirable for or in connection with the IR No.10 Campbell Road Sewer Capital Expenditure Project.

5. Any of the project funds not expended on the “Campbell Road Sewer Capital Expenditure Project” or incidental costs related thereto will be reimbursed to the fund from which it originated so that the contributions from both the Cumulative Fund and the Stabilization fund will be equal at the end of the project.

### EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Aboriginal Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR#10 Campbell Road Sewer Project Capital Expenditure By-law No. 12-TX-03* 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 4th day of June 2012.

#### **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 18th day of June 2012.

[Robert Louie]

\_\_\_\_\_  
Chief Robert Louie

[Mickey Werstuik]

\_\_\_\_\_  
Councillor Mickey Werstuik

[Michael De Guevara]

\_\_\_\_\_  
Councillor Michael De Guevara

[Lorrie Hogaboam]

\_\_\_\_\_  
Councillor Lorrie Hogaboam



**SCHEDULE “A”**

IR#10 Campbell Road Sewer Project Capital Expenditure

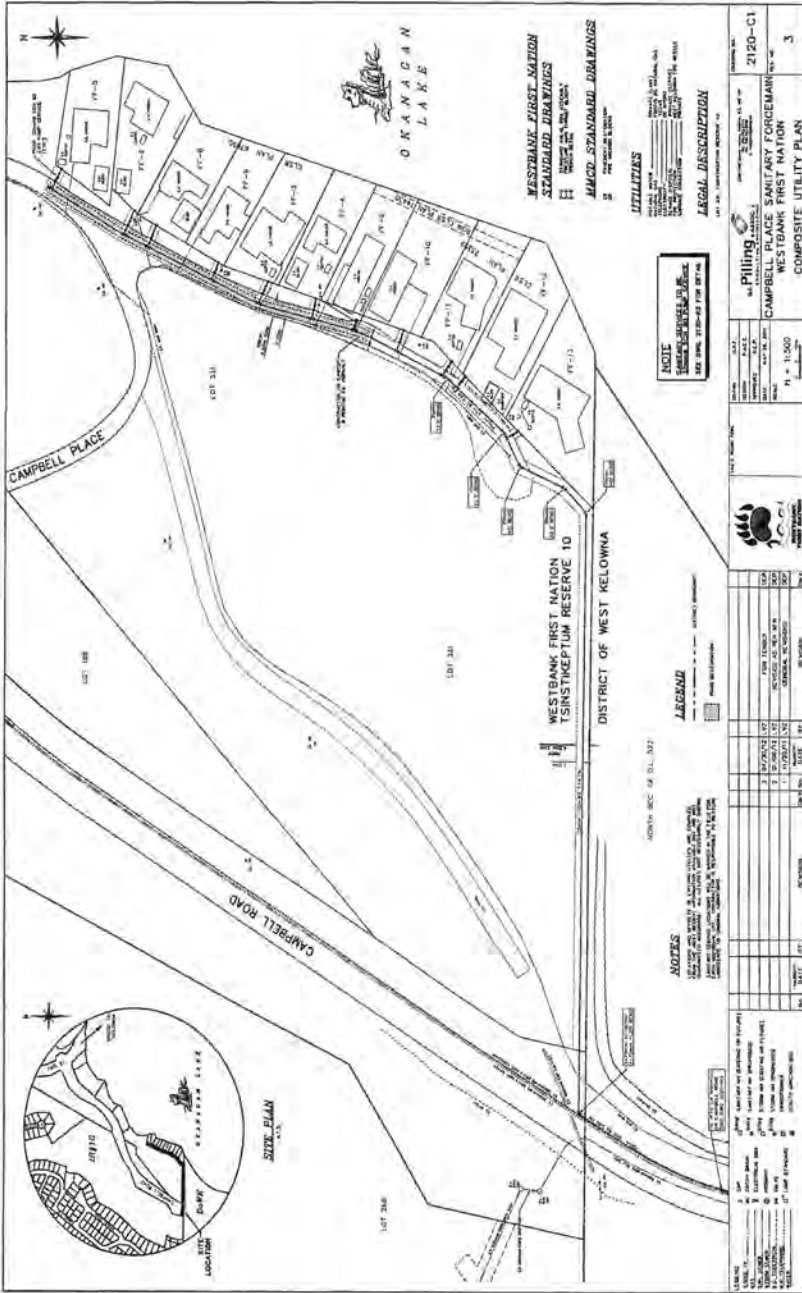
By-law No. 12-TX-03

**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I - planning	\$	2012
Stage II - detail design	\$	2012
Stage III - land acquisition	\$	N/A
Stage IV - construction	\$	2012
<b><u>TOTAL</u></b>	<b><u>\$400,000</u></b>	







WESTBANK FIRST NATION  
STANDARD DRAWINGS  
DRAWN BY: [Name]  
CHECKED BY: [Name]  
DATE: [Date]

UTILITIES  
WATER  
SEWER  
STORMWATER  
ELECTRICITY  
TELEPHONE

LEGAL DESCRIPTION  
[Legal Description Text]

NOTE: [Note Text]

SCALE: 1" = 1'-0"  
DATE: [Date]



WESTBANK FIRST NATION  
DISTRICT OF WEST KELOWNA

LEGEND  
[Legend Symbols and Text]

NOTES  
[Notes Text]

NO.	DATE	DESCRIPTION
1	11/20/01	ISSUED FOR PERMITTING
2	11/20/01	ISSUED FOR PERMITTING
3	11/20/01	ISSUED FOR PERMITTING
4	11/20/01	ISSUED FOR PERMITTING
5	11/20/01	ISSUED FOR PERMITTING
6	11/20/01	ISSUED FOR PERMITTING
7	11/20/01	ISSUED FOR PERMITTING
8	11/20/01	ISSUED FOR PERMITTING
9	11/20/01	ISSUED FOR PERMITTING
10	11/20/01	ISSUED FOR PERMITTING

PROJECT NO. 2120-C1  
DRAWING NO. 3  
DATE: 11/20/01  
SCALE: 1" = 1'-0"  
WESTBANK FIRST NATION  
CAMPBELL PLACE SANITARY FOREMAN  
COMPOSITE UTILITY PLAN

**WESTBANK FIRST NATION  
TSINSTIKEPTUM IR #10  
PROPERTY TAXATION BY-LAW NO. 12-TX-04  
(Local Improvement Charge)**

[Effective August 7, 2012]

A by-law to impose a local improvement charge for the Campbell Road FF Lots Sanitary Sewer System on Tsinstikeptum Indian Reserve No.10.

WHEREAS pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law 95-TX-08* (the *Taxation By-law*);

AND WHEREAS pursuant to section 59(1)(c) and (d) of the *Taxation By-law*, Westbank First Nation may impose a local improvement charge;

AND WHEREAS the Westbank First Nation has constructed the Campbell Road FF Lots Sanitary Sewer System on Tsinstikeptum Indian Reserve No.10 (the "Campbell Road Sanitary Sewer System") and has deemed it necessary to impose a local improvement charge against all real property capable of being connected to the Campbell Road Sanitary Sewer System, whether or not the land or real property is connected to that system (the "Campbell Road Sanitary Sewerage Area").

NOW THEREFORE the Council of Westbank First Nation hereby enacts the following by-law:

1. A local improvement charge is hereby imposed on each and every parcel of land and or real property within the Campbell Road Sanitary Sewerage Area.
2. The amount of the local improvement charge shall be as follows:
  - (a) Two Thousand Eight Hundred and Twenty Three Dollars (\$2,823.00) per year for each property in Campbell Road General as identified on the Supplementary Roll attached as Schedule "A" (the "Supplementary Roll");
3. The local improvement charge imposed by this by-law shall commence in 2013 and continue up to and including 2033, provided that persons whose properties are subject to the local improvement charge under this by-law may commute that charge in accordance with section 59(5) of the *Taxation By-law*.
4. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Westbank First Nation Property Taxation By-law No 12-TX-04* being read for the first, and third and final time by the Council of the Westbank First Nation held at duly convened meetings.

## 1st Reading

Kelowna, British Columbia, this 4th day of June, 2012.

## 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 18th day of June, 2012

[Robert Louie]

Chief Robert Louie

[Mike De Guevara]

Councillor Mike De Guevara

[Mickey Werstuik]

Councillor Mickey Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

**SCHEDULE “A”**

*Repayment schedule for Campbell Road 11 lot sewer project*

*Local Improvement Charge By-law No. 12-TX-04*

*Schedule 1: Individual lot amortization schedule \$35,000, 20 years, 5%*

<b>Year</b>	<b>Principal Balance</b>	<b>Capital Paid</b>	<b>Total Capital</b>	<b>Interest Paid</b>	<b>Total interest</b>	<b>Annual Payment</b>
1	\$35,000.00	\$1,051.52	\$1,051.52	\$1,771.87	\$1,771.87	\$2,823.39
2	\$33,948.48	\$1,104.75	\$2,156.27	\$1,718.64	\$3,490.52	\$2,823.39
3	\$32,843.73	\$1,160.68	\$3,316.95	\$1,662.71	\$5,153.23	\$2,823.39
4	\$31,683.05	\$1,219.44	\$4,536.39	\$1,603.95	\$6,757.19	\$2,823.39
5	\$30,463.61	\$1,281.17	\$5,817.56	\$1,542.22	\$8,299.41	\$2,823.39
6	\$29,182.44	\$1,346.03	\$7,163.59	\$1,477.36	\$9,776.77	\$2,823.39
7	\$27,836.41	\$1,414.17	\$8,577.77	\$1,409.22	\$11,185.98	\$2,823.39
8	\$26,422.23	\$1,485.77	\$10,063.53	\$1,337.63	\$12,523.61	\$2,823.39
9	\$24,936.47	\$1,560.98	\$11,624.52	\$1,262.41	\$13,786.02	\$2,823.39
10	\$23,375.48	\$1,640.01	\$13,264.53	\$1,183.38	\$14,969.40	\$2,823.39
11	\$21,735.47	\$1,723.03	\$14,987.56	\$1,100.36	\$16,069.76	\$2,823.39
12	\$20,012.44	\$1,810.26	\$16,797.83	\$1,013.13	\$17,082.89	\$2,823.39
13	\$18,202.17	\$1,901.91	\$18,699.73	\$921.49	\$18,004.38	\$2,823.39
14	\$16,300.27	\$1,998.19	\$20,697.93	\$825.20	\$18,829.58	\$2,823.39
15	\$14,302.07	\$2,099.35	\$22,797.28	\$724.04	\$19,553.62	\$2,823.39

16	\$12,202.72	\$2,205.63	\$25,002.91	\$617.76	\$20,171.38	\$2,823.39
17	\$9,997.09	\$2,317.29	\$27,320.20	\$506.10	\$20,677.49	\$2,823.39
18	\$7,679.80	\$2,434.60	\$29,754.80	\$388.79	\$21,066.28	\$2,823.39
19	\$5,245.20	\$2,557.85	\$32,312.65	\$265.54	\$21,331.81	\$2,823.39
20	\$2,687.35	\$2,687.35	\$35,000.00	\$136.05	\$21,467.86	\$2,823.39
<b>Totals</b>		<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$21,467.86</b>	<b>\$21,467.86</b>	<b>\$56,467.80</b>

<i>Repayment schedule for Campbell Road II lot sewer project</i>						
<i>Local Improvement Charge By-law No. 12-TX-04</i>						
<i>Schedule 2: Total project amortization schedule \$385,000, 20 year, 5%</i>						
<b>Year</b>	<b>Principal Balance</b>	<b>Capital Paid</b>	<b>Total Capital</b>	<b>Interest Paid</b>	<b>Total interest</b>	<b>Annual Payment</b>
1	\$385,000.00	\$11,566.70	\$11,566.70	\$19,490.62	\$19,490.62	\$31,057.32
2	\$373,433.30	\$12,152.26	\$23,718.96	\$18,905.06	\$38,395.69	\$31,057.32
3	\$361,281.04	\$12,767.47	\$36,486.43	\$18,289.85	\$56,685.54	\$31,057.32
4	\$348,513.57	\$13,413.82	\$49,900.26	\$17,643.50	\$74,329.04	\$31,057.32
5	\$335,099.74	\$14,092.90	\$63,993.15	\$16,964.42	\$91,293.46	\$31,057.32
6	\$321,006.85	\$14,806.35	\$78,799.51	\$16,250.97	\$107,544.43	\$31,057.32
7	\$306,200.49	\$15,555.92	\$94,355.43	\$15,501.40	\$123,045.83	\$31,057.32
8	\$290,644.57	\$16,343.44	\$110,698.87	\$14,713.88	\$137,759.72	\$31,057.32
9	\$274,301.13	\$17,170.83	\$127,869.70	\$13,886.49	\$151,646.21	\$31,057.32



10	\$257,130.30	\$18,040.10	\$145,909.80	\$13,017.22	\$164,663.43	\$31,057.32	\$2,823.39
11	\$239,090.20	\$18,953.38	\$164,863.18	\$12,103.94	\$176,767.37	\$31,057.32	\$2,823.39
12	\$220,136.82	\$19,912.90	\$184,776.08	\$11,144.43	\$187,911.80	\$31,057.33	\$2,823.39
13	\$200,223.92	\$20,920.99	\$205,697.07	\$10,136.34	\$198,048.14	\$31,057.33	\$2,823.39
14	\$179,302.93	\$21,980.11	\$227,677.18	\$9,077.21	\$207,125.35	\$31,057.32	\$2,823.39
15	\$157,322.82	\$23,092.86	\$250,770.04	\$7,964.47	\$215,089.81	\$31,057.33	\$2,823.39
16	\$134,229.96	\$24,261.93	\$275,031.97	\$6,795.39	\$221,885.21	\$31,057.32	\$2,823.39
17	\$109,968.03	\$25,490.19	\$300,522.16	\$5,567.13	\$227,452.34	\$31,057.32	\$2,823.39
18	\$84,477.84	\$26,780.63	\$327,302.79	\$4,276.69	\$231,729.03	\$31,057.32	\$2,823.39
19	\$57,697.21	\$28,136.40	\$355,439.19	\$2,920.92	\$234,649.95	\$31,057.32	\$2,823.39
20	\$29,560.81	\$29,560.81	\$385,000.00	\$1,496.52	\$236,146.47	\$31,057.33	\$2,823.39
<b>Totals</b>		<b>\$385,000.00</b>	<b>\$385,000.00</b>	<b>\$236,146.45</b>	<b>\$236,146.45</b>	<b>\$621,146.44</b>	<b>\$56,467.86</b>



**WILLIAMS LAKE INDIAN BAND**  
**2012 RATES BY-LAW**  
**BY-LAW NO. 01-2010**

[Effective September 14, 2012]

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 2012 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 *2012 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 11th day of June, 2012.

\_\_\_\_\_  
[Ann Louie]

Chief

\_\_\_\_\_  
[Heather McKenzie]

Councillor

\_\_\_\_\_  
[Richard Sellers]

Councillor

\_\_\_\_\_  
[JoAnne Moiese]

Councillor

**SCHEDULE "A"**  
**WILLIAMS LAKE INDIAN BAND**  
**TAX RATES 2012**

Property Class	Tax Rate
Class 2 - Utilities	25.8500
Class 5 - Light Industry	24.6800
Class 6 - Business/Other	23.4300

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2012**

[Effective September 14, 2012]

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 2012 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, 2012*.

**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 day of June 15, 2012.

A quorum of council consists of 5 OCN councillors.

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Chief

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[Lori Lathlin]

Councillor

---

[Gary Cook]

Councillor

---

[Edwin Jebb]

Councillor

---

[Terry Constant]

Councillor

---

[William J. Lathlin]

Councillor

---

[Philip Dorion]

Councillor

---

[Josephine Budd]

Councillor

**CARRY THE KETTLE FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective October 10, 2012]

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, 2012*.

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*;

“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 Nation’s annual taxation budget for the 2012 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.
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 [10th] day of [July], 20 [12], at [Carry The Kettle], in the Province of [Saskatchewan].

A quorum of Council consists of ( [4] ) members of Council.

\_\_\_\_\_  
Barry Kennedy - Chief

\_\_\_\_\_  
[Vincent Eashappie]  
Vincent Eashappie - Councillor

\_\_\_\_\_  
[Roxanne Thomson]  
Roxanne Thomson - Councillor

\_\_\_\_\_  
[Linda Francis]  
Linda Francis - Councillor

\_\_\_\_\_  
[Joel Ashdohonk]  
Joel Ashdohonk - Councillor

\_\_\_\_\_  
Victor Prettyshield - Councillor

\_\_\_\_\_  
[Melissa Eashappie]  
Melissa Eashappie - Councillor



**SCHEDULE A**  
**CARRY THE KETTLE FIRST NATION**  
**ANNUAL PROPERTY TAX BUDGET 2012**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 675,310.87
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>\$ 675,310.87</b>

**EXPENDITURES**

- 1. General Government Expenditures**
  - a. Executive and Legislative
  - b. General Administrative 100,000
  - c. Other General Government 147,810.87
- 2. Protection Services**
  - a. Policing
  - b. Firefighting
  - c. Regulatory Measures
  - d. Other Protective Services
- 3. Transportation**
  - a. Roads and Streets 50,000
  - b. Snow and Ice Removal
  - c. Other Transportation
- 4. Recreation and Cultural Services**
  - a. Recreation
  - b. Culture
  - c. Other Recreation and Culture
- 5. Community Development**
  - a. Education 200,000
  - b. Housing
  - c. Planning and Zoning

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
<b>6. Environment Health Services</b>	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	110,000
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
<b>7. Fiscal Services</b>	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
<b>8. Other Services</b>	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
<b>9. Other Expenditures:</b>	
a. Municipal Service Agreements [list each]	
b. Contingency 10%	67,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 675,310.87</b>
<b>BALANCE</b>	<b>\$ 0</b>

**CARRY THE KETTLE FIRST NATION  
2012 PROPERTY TAX RATES BY-LAW**

[Effective October 10, 2012]

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 2012 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 2012 tax year shall be 2.44%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on  [July 10th] , 2012.

\_\_\_\_\_  
Barry Kennedy - Chief

\_\_\_\_\_  
[Vincent Eashappie]  
Vincent Eashappie - Councillor

\_\_\_\_\_  
[Joel Ashdohonk]  
Joel Ashdohonk - Councillor

\_\_\_\_\_  
[Roxanne Thomson]  
Roxanne Thomson - Councillor

\_\_\_\_\_  
Victor Prettyshield - Councillor

\_\_\_\_\_  
[Linda Francis]  
Linda Francis - Councillor

\_\_\_\_\_  
[Melissa Eashappie]  
Melissa Eashappie - Councillor

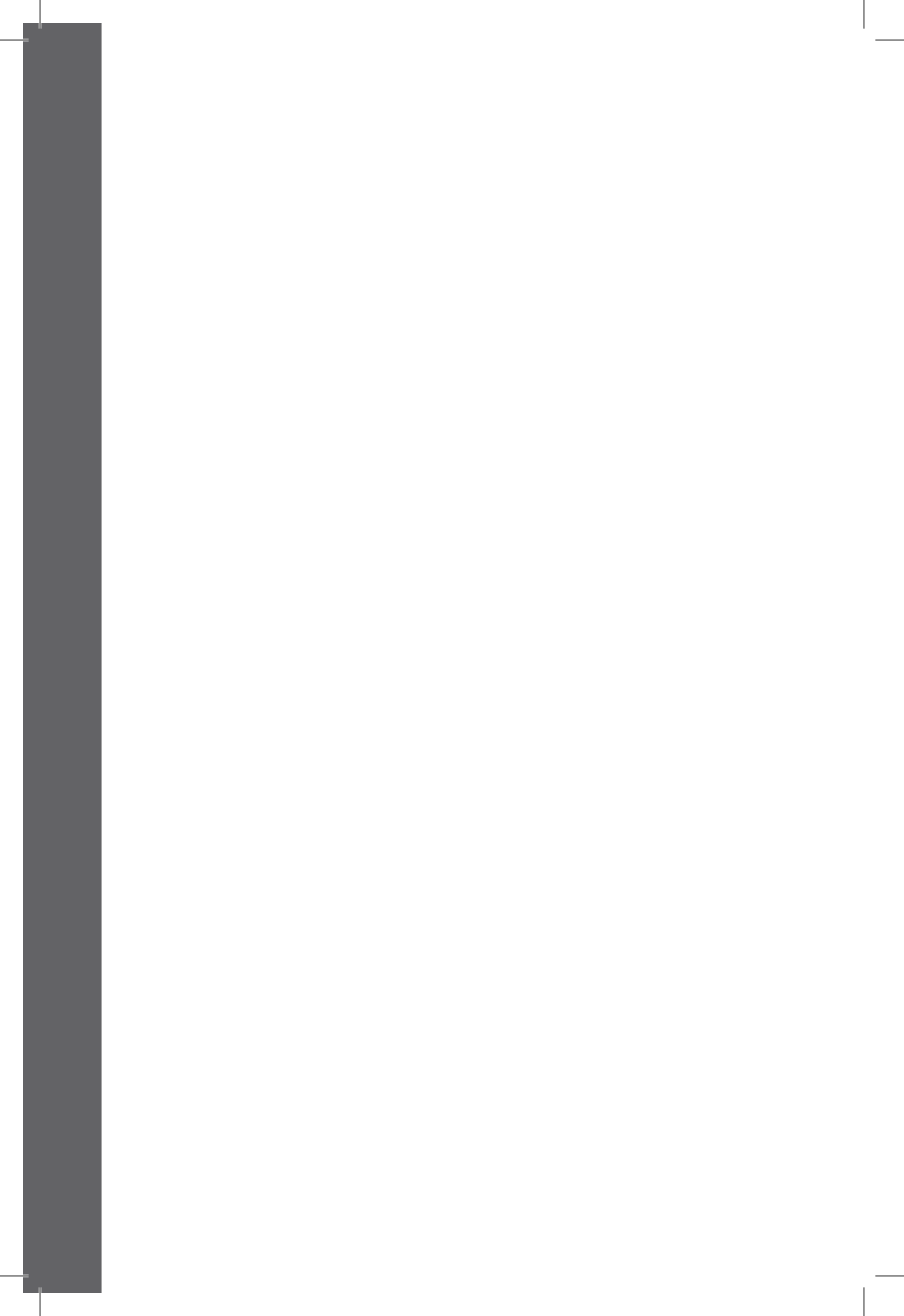


## **Tables**

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**

## **Tableaux**

- **Tableau des lois, règlements administratifs et codes des premières nations**
- **Tableau des normes et procédures**



### TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

The date on which a law, by-law, or code came into force and effect is listed in a separate column.

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 17:1.85).

Amendments to laws and by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending law or by-law and its location in the *First Nations Gazette*.

### TABLEAU DES LOIS, RÉGLEMENTS ADMINISTRATIFS ET CODES DES PREMIÈRES NATIONS

Le présent tableau énumère les lois, les règlements administratifs et les codes publiés jusqu'à ce jour dans la *Gazette des premières nations*. Ce tableau est disposé selon l'ordre alphabétique par province et nom de la première nation. Les lois sont énumérées par ordre alphabétique, suivies de la liste alphabétique des règlements administratifs et des codes. Ce tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des lois, règlements administratifs et codes figure dans une colonne distincte.

L'endroit où figure une loi, un règlement administratif ou un code dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 17:1.85).

Les modifications apportées aux lois et règlements administratifs sont énumérées dans une colonne distincte. Le numéro de l'article modifié paraît en caractères gras et est suivi du titre de la loi modificative ou du règlement administratif modificatif et de l'endroit où il figure dans la *Gazette des premières nations*.

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
<b>ALBERTA</b>			
<b>ALEXANDER FIRST NATION / PREMIÈRE NATION ALEXANDER</b>			
Annual Expenditure Law, 2008 .....	2008-06-20	12:2.201	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1515	
Annual Expenditure Law, 2010 .....	2010-05-21	14:2.411	
Annual Rates Law, 2008 .....	2008-06-20	12:2.207	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1521	
Annual Rates Law, 2010 .....	2010-05-21	14:2.414	
<b>Annual Property Taxation Expenditure</b>			
By-law, 2011 .....	2011-08-17	16:1.371	
Property Assessment and Taxation By-law .....	2002-11-07	7:2.401	<b>repealed</b> by Property Assessment and Taxation By-law - 2011 (16:1.375)
<b>Property Assessment and Taxation By-law - 2011 ..</b>			
2003 Tax Rates By-law .....	2011-03-21	16:1.375	
2004 Tax Rates By-law .....	2003-05-25	8:1.1	
2005 Tax Rates By-law .....	2004-05-10	8:2.277	
2006 Tax Rates By-law .....	2005-07-22	10:1.1	
Tax Rates By-law 2007 .....	2006-05-31	10:2.535	
Tax Rates By-law 2011 .....	2007-06-25	11:2.249	
Tax Rates By-law 2011 .....	2011-08-17	16:1.445	
<b>ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX</b>			
Property Tax By-law .....	2000-02-28	4:2.117	
2000 Tax Rates By-law .....	2000-09-21	5:1.1	
2001 Tax Rates By-law .....	2000-05-03	5:2.153	



<b>Title</b> <b>Titre</b>	<b>Effective date</b> <b>Date d'entrée</b> <b>en vigueur</b>	<b>F.N. Gaz.</b> <b>Gaz. P.N.</b>	<b>Amendments</b> <b>Modifications</b>
ALBERTA (continued) / (suite)			
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION (continued) / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX (suite)			
2002 Tax Rates By-law .....	2002-06-03	6:2.331	
2003 Tax Rates By-law .....	2003-05-13	8:1.2	
2004 Tax Rates By-law .....	2004-05-10	8:2.278	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION / NATION ALEXIS NAKOTA SIOUX voir aussi PREMIÈRE NATION ALEXIS			
Annual Property Taxation Expenditure			
By-law, 2010 .....	2010-07-06	14:2.751	
Annual Property Taxation Expenditure			
By-law, 2011 .....	2011-08-30	16:1.446	
Annual Property Taxation Expenditure			
By-law, 2012 .....	2012-08-07	17:1.487	
2005 Tax Rates By-law .....	2005-06-08	9:2.309	
2006 Tax Rates By-law .....	2006-05-31	10:2.536	
Tax Rates By-law 2007 .....	2007-08-07	11:2.250	
Tax Rates By-law 2008 .....	2008-11-12	13:1.507	
Tax Rates By-law 2009 .....	2010-02-08	14:1.83	
Tax Rates By-law 2010 .....	2010-07-06	14:2.754	
Tax Rates By-law 2011 .....	2011-08-30	16:1.450	
Tax Rates By-law 2012 .....	2012-08-07	17:1.492	
Taxation Expenditure By-law .....	2010-02-08	14:1.84	
Trust Revenue Account By-law .....	2006-04-11	10:2.538	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
ATHABASCA CHIPEWYAN FIRST NATION / PREMIÈRE NATION ATHABASCA CHIPEWYAN			
Settlement Trust Revenue Account By-law .....	2008-10-10	13:1.508	
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure By-law, 2010 .....	2010-07-06	14:2.755	
Annual Property Taxation Expenditure By-law, 2011 .....	2011-08-30	16:1.451	
Annual Property Taxation Expenditure By-law, 2012 .....	2012-08-22	17:1.494	
Business Licensing By-law .....	2004-02-24	8:2.280	
Property Assessment and Taxation By-law .....	2004-05-25	8:2.291	
2004 Tax Rates By-law .....	2004-12-02	9:1.1	
2005 Tax Rates By-law .....	2005-07-06	10:1.2	
2006 Tax Rates By-law .....	2006-05-15	10:2.541	
Tax Rates By-law 2007 .....	2007-06-04	11:2.252	
Tax Rates By-law 2008 .....	2008-11-17	13:1.511	
Tax Rates By-law 2009 .....	2009-10-27	13:4.2487	
Tax Rates By-law 2010 .....	2010-07-06	14:2.759	
Tax Rates By-law 2011 .....	2011-08-30	16:1.455	
Tax Rates By-law 2012 .....	2012-08-22	17:1.498	
DENE THA' FIRST NATION / PREMIÈRE NATION DENE THA'			
Property Assessment and Taxation By-law .....	2000-02-28	4:2.150	
2006 Property Tax Rates By-law .....	2006-12-07	11:2.253	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
DENE THA' FIRST NATION (continued) / PREMIÈRE NATION DENE THA' (suite)			
2000 Tax Rates By-law .....	2000-12-13	5:2.154	
2003 Tax Rates By-law .....	2004-05-05	8:2.323	
Tax Rates By-law 2009 .....	2009-12-18	14:1.90	
Tax Rates By-law 2010 .....	2011-03-02	15:3.1815	
Tax Rates By-law 2011 .....	2012-03-01	16:2.1087	
DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S			
Financial Administration By-law 2001 .....	2001-07-24	6:1.1	
ENOCH CREE NATION / NATION CRIE ENOCH			
(1996) Budget By-law .....	1997-10-20	2:2.376	
Project Fire Services By-law .....	2004-12-31	9:2.311	
FORT MCKAY FIRST NATION / PREMIÈRE NATION FORT MCKAY			
Property Assessment and Taxation By-law .....	2010-02-08	14:1.91	
Settlement Revenue Account By-law .....	2004-02-24	8:2.324	
Tax Rates By-law 2009 .....	2010-02-08	14:1.154	
LITTLE RED RIVER CREE NATION / NATION CRIE LITTLE RED RIVER			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation .....	1998-04-28	3:1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes .....	1998-04-28	3:1.13	

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ALBERTA (continued) / (suite)			
LOON RIVER FIRST NATION / PREMIÈRE NATION LOON RIVER			
Annual Property Taxation Expenditure By-law, 2011 .....	2011-12-20	16:2.1089	
Annual Property Taxation Expenditure By-law, 2012 .....	2012-08-22	17:1.499	
Property Assessment and Taxation By-law .....	2008-01-16	12:2.649	
Tax Rates By-law 2007 .....	2008-01-16	12:2.678	
Tax Rates By-law 2009 .....	2009-10-19	13:4.2488	
Tax Rates By-law 2010 .....	2010-09-21	15:1.455	
Tax Rates By-law 2011 .....	2011-12-20	16:2.1092	
Tax Rates By-law 2012 .....	2012-08-22	17:1.502	
MIKISEW CREE FIRST NATION / PREMIÈRE NATION CRIE MIKISEW			
Amendment Property Tax Expenditure By-law .....	1998-07-20	3:1.17	
Financial Administration By-law .....	1997-09-10	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997 .....	1997-09-10	2:1.63	<b>ss.12, 15, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation By-law .....	1997-09-10	2:1.12	
Property Tax Expenditure By-law .....	1998-02-20	2:2.377	<b>repealed</b> by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law .....	1997-10-20	2:1.66	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
<b>ALBERTA (continued) / (suite)</b>			
<b>MIKISEW CREE FIRST NATION (continued) / PREMIÈRE NATION CRIE MIKISEW (suite)</b>			
1998 Rates By-law .....	1998-05-27	2:2.383	
2001 Tax Rates By-law .....	2001-05-03	5:2.156	
2002 Tax Rates By-law .....	2002-06-03	6:2.333	
2003 Tax Rates By-law .....	2003-05-13	7:2.453	
Tax Rates By-law 2008 .....	2008-06-26	13:1.512	
Tax Rates By-law 2009 .....	2009-07-06	13:3.1955	
<b>O'CHIESE FIRST NATION / PREMIÈRE NATION O'CHIESE</b>			
Property Assessment and Taxation By-law .....	1999-02-23	3:2.211	
1999 Tax Rates By-law .....	1999-12-08	4:2.202	
2000 Tax Rates By-law .....	2000-09-21	5:1.2	
2001 Tax Rates By-law .....	2001-06-15	5:2.157	
2002 Tax Rates By-law .....	2002-10-10	7:2.455	
2003 Tax Rates By-law .....	2003-09-30	8:1.3	
2005 Tax Rates By-law .....	2005-10-31	10:1.3	
2006 Tax Rates By-law .....	2006-11-16	11:1.1	
<b>PAUL FIRST NATION / PREMIÈRE NATION PAUL</b>			
2009 Resolution Tax Rates By-law .....	2010-02-08	14:1.155	
<b>PIHKANI NATION / NATION PIHKANI</b>			
Settlement Revenue Account By-law .....	2002-11-05	7:1.1	
<b>SIKSIKA NATION / NATION SIKSIKA</b>			
Annual Tax Expenditure By-law, 2010 .....	2010-07-06	14:2.760	
Annual Tax Expenditure By-law, 2011 .....	2011-12-20	16:2.1093	

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ALBERTA (continued) / (suite)			
SIKSIKA NATION (continued) / NATION SIKSIKA (suite)			
Annual Tax Expenditure By-law, 2012 .....	2012-10-10	17:1.503	
Financial Administration Law .....	2010-11-29	15:1.456	
Heritage Trust Deposit Account			
Expenditure By-law .....	2010-11-29	15:1.524	
Property Assessment and Taxation By-law .....	2004-11-15	9:1.2	
Property Tax Expenditure By-law .....	2010-02-08	14:1.156	
Revenue Account By-law .....	2003-12-10	8:2.327	
2005 Tax Rates By-law .....	2005-06-08	9:2.318	
2006 Tax Rates By-law .....	2006-05-31	11:2.254	
Tax Rates By-law 2007 .....	2007-08-07	11:2.255	
Tax Rates By-law 2009 .....	2010-02-08	14:1.167	
Tax Rates By-law 2010 .....	2010-07-06	14:2.765	
Tax Rates By-law 2011 .....	2011-09-16	16:1.456	
Tax Rates By-law 2012 .....	2012-10-10	17:1.507	
STONEY FIRST NATION / PREMIERE NATION STONEY			
2000 Tax Rates By-law .....	2000-07-06	4:2.203	
2001 Tax Rates By-law .....	2001-05-19	5:2.158	
2002 Tax Rates By-law .....	2002-05-29	6:2.335	
2003 Tax Rates By-law .....	2003-05-13	8:1.5	
2004 Tax Rates By-law .....	2004-05-25	8:2.337	
2005 Tax Rates By-law .....	2005-05-31	9:2.320	
2006 Tax Rates By-law .....	2006-08-01	11:1.3	

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ALBERTA (continued) / (suite)			
STONEY FIRST NATION (continued) / PREMIÈRE NATION STONEY (suite)			
Tax Rates By-law 2007 .....	2007-08-07	11:2.256	
Tax Rates By-law 2008 .....	2008-09-04	13:1.514	
STURGEON LAKE CREE NATION / NATION CRIE STURGEON LAKE			
2007 Tax Rates By-law .....	2007-06-04	11:2.258	
SUCKER CREEK FIRST NATION / PREMIÈRE NATION SUCKER CREEK			
Annual Property Taxation Expenditure By-law, 2011 .....	2012-06-18	16:4.2711	
Annual Property Taxation Expenditure By-law, 2012 .....	2012-06-18	16:4.2714	
Property Assessment and Taxation Amendment			
By-law No. 1-2011 .....	2011-12-20	16:2.1097	
Property Assessment and Taxation By-law, 2011 ..	2011-12-20	16:2.1099	s.103 by Property Assessment and Taxation Amendment By-law No. 1-2011 (16:2.1097)
Tax Rates By-law 2012 .....	2012-06-18	16:4.2717	
WHITEFISH LAKE FIRST NATION / PREMIÈRE NATION WHITEFISH LAKE			
Annual Property Taxation Expenditure			
By-law, 2012 .....	2012-10-10	17:1.509	
Property Tax By-law .....	1999-02-23	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment .....			
1999 Tax Rates By-law .....	1999-09-02	4:1.2	
2001 Tax Rates By-law .....	1999-09-02	4:1.1	
2001 Tax Rates By-law .....	2001-10-01	6:1.15	

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ALBERTA (continued) / (suite)			
WHITEFISH LAKE FIRST NATION (continued) / PREMIÈRE NATION WHITEFISH LAKE (suite)			
Tax Rates By-law 2012 .....	2012-10-10	17:1.512	
BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE			
ADAMS LAKE INDIAN BAND / BANDE INDIENNE ADAMS LAKE			
Annual Expenditure Law, 2008 .....	2008-07-10	12:2.210	
Annual Expenditure Law, 2009 .....	2009-06-26	13:4.2117	
Annual Expenditure Law, 2010 .....	2010-07-13	14:2.417	
Annual Expenditure Law, 2011 .....	2011-06-24	15:3.1519	
Annual Expenditure Law, 2012 .....	2012-07-13	17:1.45	
Annual Rates Law, 2008 .....	2008-07-10	12:2.217	
Annual Rates Law, 2009 .....	2009-06-26	13:4.2122	
Annual Rates Law, 2010 .....	2010-07-13	14:2.422	
Annual Rates Law, 2011 .....	2011-06-24	15:3.1524	
Annual Rates Law, 2012 .....	2012-07-13	17:1.50	
Financial Management By-law 2000-1 .....			
1997 Rates By-law .....	2001-05-05	5:2.160	
1997 Rates By-law .....	1997-05-23	2:1.70	
1998 Rates By-law .....	1998-07-02	3:1.23	
1999 Rates By-law .....	1999-05-31	3:2.296	
2000 Rates By-law .....	2000-06-25	4:2.205	
2001 Rates By-law .....	2001-07-13	6:1.16	
2002 Rates By-law .....	2002-08-05	7:1.4	
2003 Rates By-law .....	2003-07-14	8:1.7	
2004 Rates By-law .....	2004-06-18	8:2.339	



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<b>BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)</b>			
<b>ADAMS LAKE INDIAN BAND (continued) / BANDE INDIENNE ADAMS LAKE (suite)</b>			
2005 Rates By-law .....	2005-07-06	10:1.4	
Rates By-law 2006 .....	2006-05-31	10:2.542	
Rates By-law 2007 .....	2007-07-10	11:2.259	
<b>AITCHELITZ FIRST NATION / PREMIÈRE NATION AITCHELITZ</b>			
Property Assessment Law, 2012 .....	2012-06-21	16:3.1445	
Property Taxation Law, 2012 .....	2012-06-21	16:3.1482	
<b>AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE</b>			
Annual Expenditure Law, 2008 .....	2008-05-30	12:2.220	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1524	
Annual Expenditure Law, 2010 .....	2010-05-29	14:2.425	
Annual Expenditure Law, 2011 .....	2011-05-28	15:3.1527	
Annual Expenditure Law, 2012 .....	2012-06-15	16:3.1519	
Annual Rates Law, 2008 .....	2008-05-30	12:2.225	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1529	
Annual Rates Law, 2010 .....	2010-05-29	14:2.428	
Annual Rates Law, 2011 .....	2011-05-28	15:3.1531	
Annual Rates Law, 2012 .....	2012-06-15	16:3.1523	
Property Assessment Amendment Law, 2012 .....	2012-02-10	16:2.739	
Property Assessment Law, 2008 .....	2008-09-18	13:1.3	<b>s.22(J) by Property Assessment Amendment Law, 2012 (16:2.739)</b>
Property Taxation Law, 2008 .....	2008-09-18	13:1.40	

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<b>BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)</b>			
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued) / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE (suite)			
Property Tax Expenditure By-law .....	2007-06-04	11:2.261	
2004 Rates By-law .....	2004-05-05	8:2.341	
2005 Rates By-law .....	2005-12-16	10:2.544	
Rates By-law 2006 .....	2006-12-07	11:1.5	
Rates By-law 2007 .....	2007-06-04	11:2.267	
ASHCROFT INDIAN BAND / BANDE INDIENNE ASHCROFT			
1996 Property Rates By-law .....	1997-01-15	2:1.72	
1997 Property Rates By-law .....	1998-02-03	2:2.384	
1998 Property Rates By-law .....	1998-12-08	3:1.25	
2003 Property Rates By-law .....	2003-09-15	8:1.9	
2004 Property Rates By-law .....	2004-06-18	8:2.343	
2005 Property Rates By-law .....	2005-07-22	10:1.6	
Property Rates By-law 2006 .....	2006-06-16	10:2.546	
BLUEBERRY RIVER FIRST NATION / PREMIÈRE NATION BLUEBERRY RIVER			
Financial Administration By-law .....	2003-01-14	7:2.456	
BONAPARTE INDIAN BAND / BANDE INDIENNE BONAPARTE			
Annual Expenditure By-law, 2012 .....	2012-08-22	17:1.513	
Annual Tax Rates By-law No. 5 (1997) .....	1997-07-29	2:1.74	
Annual Tax Rates By-law No. 6, 1999 .....	1999-06-28	3:2.298	
Annual Tax Rates By-law No. 7, 2000 .....	2000-07-27	5:2.175	
Annual Tax Rates By-law No. 8, 2001 .....	2001-08-06	6:1.18	

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<b>BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)</b>			
<b>BONAPARTE INDIAN BAND (continued) / BANDE INDIENNE BONAPARTE (suite)</b>			
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Financial Administration By-law No. 13, 2002 ..	2002-11-27	7:2.467	
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2001 Tax Rates By-law .....	2001-12-19	6:2.342	
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2004 Taxation Rates By-law .....	2005-01-18	9:2.322	
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<b>BURNS LAKE INDIAN BAND / BANDE INDIENNE BURNS LAKE</b>			
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Property Tax Expenditure By-law .....	2001-08-25	6:1.23	
Property Tax Expenditure By-law .....	2002-06-03	7:1.20	
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2003 Rates By-law No. 2003-02.....	2003-06-11	8:1.14	
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<b>CAMPBELL RIVER INDIAN BAND / BANDE INDIENNE CAMPBELL RIVER</b>			
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2005 Rates By-law.....	2004-05-25	8:2.347	
2005 Rates By-law.....	2005-06-08	9:2.324	

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Rates By-law 2007 .....	2007-06-25	11:2.269	
Rates By-law 2008 .....	2008-08-28	13:1.520	
Rates By-law 2009 .....	2009-07-06	13:3.1956	
Rates By-law 2010 .....	2010-07-06	14:2.775	
<b>CANOE CREEK INDIAN BAND / BANDE INDIENNE CANOE CREEK</b>			
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Annual Expenditure Law, 2010 .....	2010-07-31	14:2.431	
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<b>2004 Railway Right-of-Way</b>			
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2001 Rates By-law .....	2001-06-15	5:2.177	
2002 Rates By-law .....	2002-05-29	6:2.344	
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Tax Rates By-law 2008 .....	2008-09-04	13:1.522	
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Property Taxation Expenditure By-law .....	2007-08-07	12:1.3	
Rates By-law 1997-T05 .....	1997-06-02	2:1.80	
Rates By-law 1998-1 .....	1998-06-10	2:2.388	
Rates By-law 1999-1 .....	1999-05-31	3:2.302	
Rates By-law 2001-1 .....	2001-08-06	6:1.30	
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Rates By-law No. 2003-1 .....	2003-04-09	7:2.484	
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Tax Rates By-law 2007 .....	2007-08-07	12:1.9	
Tax Rates By-law 2008 .....	2008-10-10	13:1.525	
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Annual Rates Law, 2010 .....	2010-11-11	15:1.48	
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Annual Expenditure Law, 2008 .....	2008-06-27	12:2.228	
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Annual Rates Law, 2010 .....	2010-05-21	14:2.443	
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Amendment .....	2003-02-25	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005 .....	2005-07-11	10:1.35	
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Property Tax Expenditure By-law .....			
Rates By-law 2005 .....	2005-12-16	10:2.557	
Rates By-law 2006 .....	2005-09-28	10:1.37	
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2002 Tax Rates By-law .....	2002-08-05	7:1.79	
2003 Tax Rates By-law .....	2003-08-26	8:1.35	
2004 Tax Rates By-law .....	2004-12-02	9:1.57	
2005 Tax Rates By-law .....	2005-12-16	10:2.567	
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2009 Tax Rates By-law .....	2009-10-27	13:4.2493	
2010 Tax Rates By-law .....	2010-09-21	15:1.537	
2011 Tax Rates By-law .....	2011-08-30	16:1.459	
<b>COLUMBIA LAKE INDIAN BAND see also AKISQ'NUK FIRST NATION / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISQ'NUK</b>			
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1998 Rates By-law .....	1998-06-01	2:2.462	
1999 Rates By-law .....	1999-05-31	3:2.306	
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2008 Rates By-law .....	2008-11-04	13:1.529	
2009 Rates By-law .....	2009-10-19	13:4.2495	
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Taxation Amending By-law No. 1996-01 .....	1997-02-03	2:1.85	
Taxation Expenditure By-law .....	2003-08-29	8:1.39	
<b>COWICHAN TRIBES FIRST NATION / PREMIÈRE NATION COWICHAN TRIBES</b>			
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Annual Property Tax Budget By-law 1997 .....	1997-06-20	2:1.86	
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By-law to Fix Tax Rate and Percentage Additions for the Year 2000 .....	2000-09-21	5:1.3	
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By-law to Fix Tax Rate for the Year 2006.....	2006-05-31	11:1.15	
By-law to Fix Tax Rate for the Year 2007.....	2007-08-07	11:2.291	
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2002 Rates By-law No. 2002-02 .....	2002-08-05	7:1.87	
Rates By-law 2007 .....	2007-12-04	12:1.17	
Rates By-law 2008 .....	2008-06-02	12:2.679	
Rates By-law 2009 .....	2009-04-27	13:3.1958	
Rates By-law 2010 .....	2011-03-16	15:3.1821	
Rates By-law 2011 .....	2011-12-20	16:2.1178	
Rates By-law 2012 .....	2012-10-10	17:1.533	
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Taxation Expenditure By-law .....	2011-03-16	15:3.1823	
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<b>HAISLA NATION / NATION HAISLA</b>			
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Annual Expenditure By-law, 2012 .....	2012-10-10	17:1.535	
Financial Administration By-law .....	2011-10-31	16:2.1180	
Property Assessment and Taxation By-law .....	2006-09-19	11:1.17	
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Amendment By-law No. 01-2007	2007-11-15	12:1.19	
Property Assessment and Taxation			
Amendment By-law No. 01-2011	2011-06-07	15:3.1829	
Rates By-law 2011	2011-06-14	15:3.1832	
Rates By-law 2012	2012-10-10	17:1.541	
HOMALCO FIRST NATION / PREMIÈRE NATION HOMALCO			
Financial Administration By-law	2012-03-01	16:2.1202	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
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Annual Expenditure Law, 2008	2008-06-06	12:2.235	
Annual Expenditure Law, 2009	2009-06-05	13:3.1606	
Annual Expenditure Law, 2010	2010-06-16	14:2.446	
Annual Expenditure Law, 2011	2011-06-01	15:3.1547	
Annual Rates Law, 2008	2008-06-06	12:2.247	
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Annual Rates Law, 2011 .....	2011-06-01	15:3.1555	
Property Assessment Law, 2008.....	2008-12-23	13:1.75	
Property Taxation Amendment Law, 2010.....	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	2010-05-10	14:2.462	
Property Taxation Law, 2008 .....	2008-12-23	13:1.112	ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462) ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460)
<u>Assessment By-law</u> .....	2005-12-16	10:2.586	<b>repealed</b> by Property Assessment Law, 2008 (13:1.75)
2001 Budget By-law.....	2001-10-18	6:1.45	
2002 Budget By-law.....	2002-10-06	7:1.96	
2003 Budget By-law.....	2003-09-05	8:1.47	
2004 Budget By-law.....	2004-12-02	9:1.83	
2005 Budget By-law.....	2005-06-08	9:2.381	
Budget By-law 2006.....	2006-05-18	11:1.66	
Budget By-law 2007 .....	2007-07-12	11:2.293	
Business Licensing By-law No. 2001-04.....	2002-06-03	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1 ...	1997-05-09	2:1.91	



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Property Assessment Amendment	2000-12-17	5:2.198	
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2001 Property Rates By-law .....	2001-10-18	6:1.51	
2002 Property Rates By-law .....	2002-10-06	7:1.104	
2003 Property Rates By-law .....	2003-09-05	8:1.56	
2004 Property Rates By-law .....	2004-12-02	9:1.92	
2005 Property Rates By-law .....	2005-06-08	9:2.390	
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Property Tax Expenditure By-law .....	1997-07-29	2:1.123	
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Amendment By-law No. 00-51 .....	2000-12-17	5:2.200	
Property Taxation By-law .....	2005-12-16	10:2.617	<b>repealed by Property Taxation Law, 2008</b> (13:1.112)
1999 Rates and Budget By-law .....	1999-07-20	3:2.309	
2000 Rates and Budget By-law .....	2000-09-30	5:1.5	
Sales Tax By-law, 1998 .....	1998-09-01	3:1.38	
Sun Rivers Budget By-law 2006 .....	2006-05-31	11:1.85	
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Sun Rivers Property Rates By-law 2006.....	2006-05-31	11:1.88	
Sun Rivers Property Rates By-law 2007.....	2007-07-12	11:2.318	
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2004 Rates By-law.....	2004-06-04	8:2.359	
2006 Rates By-law.....	2006-12-11	11:1.92	
2008 Rates By-law.....	2009-06-02	13:4.2503	
2010 Rates By-law.....	2011-08-30	16:1.469	
2011 Rates By-law.....	2011-12-20	16:2.1224	
2012 Rates By-law.....	2012-09-13	17:1.543	
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Property Taxation Act, 2012.....	2012-06-21	16:4.2235	
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Property Assessment and Taxation Amendment By-law No. 01-2006.....	2006-10-10	11:1.96	
Property Assessment and Taxation Amendment By-law No. 02-2009.....	2009-09-14	13:4.2505	
Property Assessment and Taxation By-law .....	2004-11-02	9:1.101	s.46(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)
			s.49 by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)
2005 Rates By-law .....	2006-03-30	10:2.657	s.60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2006 Rates By-law .....	2006-10-10	11:1.94	

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2007 Rates By-law .....	2007-06-25	11:2.322	
2008 Rates By-law .....	2008-08-12	13:1.539	
2009 Rates By-law .....	2009-09-14	13:4.2506	
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Annual Expenditure Law, 2010 .....	2010-05-29	14:2.464	
Annual Expenditure Law, 2011 .....	2011-05-27	15:3.1560	
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Annual Rates Law, 2009 .....	2009-08-07	13:4.2152	
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Property Assessment Law, 2012 .....	2012-03-28	16:3.1554	
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Exemption By-law 2001.....	2001-07-31	6:1.54	
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1998 Rates By-law.....	1998-08-11	3:1.44	
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<b>LAKAHAHMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION / PREMIÈRE NATION LAKAHAHMEN voir aussi PREMIÈRE NATION LEQ'Á:MEL</b>			
Exemption By-law 1998.....	1998-08-11	3:1.47	
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<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-02.....	2000-09-21	5:1.34	
<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-03.....	2001-02-24	5:2.208	
1998 Rates By-law .....	1998-08-11	3:1.48	
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2000 Rates By-law .....	2000-09-21	5:1.24	
2001 Rates By-law .....	2001-06-15	5:2.205	
2002 Rates By-law .....	2002-10-06	7:2.489	
<b>LAKE BABINE NATION / NATION LAKE BABINE</b>			
Financial Administration By-law .....	2003-07-15	8:1.67	
<b>LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION / PREMIÈRE NATION LEQ'Á:MEL voir aussi PREMIÈRE NATION LAKAHAMEN</b>			
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Annual Rates Law, 2012 .....	2012-06-08	16:3.1632	
Property Assessment Law, 2009 .....	2009-06-11	13:3.1644	
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Railway Right-of-Way Rates By-law			
No. 2005-2 .....	2005-07-04	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2 .....	2006-08-04	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2 .....	2007-08-07	11:2.326	
2003 Rates By-law .....			
2003 Rates By-law .....	2003-08-29	8:1.100	
Rates By-law No. 2004 .....	2004-06-17	9:1.158	
Rates By-law No. 2005 .....	2005-07-04	10:1.95	
Rates By-law No. 2006 .....	2006-08-04	11:1.103	
Rates By-law No. 2007 .....	2007-08-07	11:2.329	
LHEIDLĪ T'ENNEH / LHEIDLĪ T'ENNEH			
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2000 Rates By-law.....	2000-12-05	5:1.35	
2001 Rates By-law.....	2001-08-25	6:1.55	
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2003 Rates By-law.....	2003-11-18	8:2.361	
2004 Rates By-law.....	2004-12-02	9:1.160	
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2008 Rates By-law.....	2009-03-17	13:3.1960	
Rates By-law 2011.....	2012-03-09	16:2.1226	
Taxation and Assessment Amending			
By-law No. 1997-1.....	1997-10-24	2:2.492	
Taxation Rates By-law, 1998-TX01.....	1998-06-10	2:2.507	
<b>L'HEIT-LIT'EN NATION INDIAN BAND / BANDE INDIENNE L'HEIT-LIT'EN NATION</b>			
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<b>LILLOOET INDIAN BAND / BANDE INDIENNE LILLOOET</b>			
Property Tax Expenditure By-law.....	1997-03-20	2:1.136	
Rates By-law 1996-T02.....	1997-04-28	2:1.144	
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Taxation Amending By-law No. 1996-T02.....	1997-03-20	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP</b>			
2005 Railway Right-of-Way Tax Rates By-law ..	2005-07-11	10:1.97	
2007 Railway Right-of-Way Tax Rates By-law ..	2007-07-10	11:2.331	
Rates By-law 1997-T02 .....	1997-05-30	2:1.148	
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Annual Expenditure Law, 2012	2012-07-13	17:1.79	
Annual Rates Law, 2008	2008-06-13	12:2.280	
Annual Rates Law, 2009	2009-06-11	13:3.1720	
Annual Rates Law, 2010	2010-07-06	14:2.481	
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By-law 1992 S. (40))	1997-11-06	2:2.510	
Property Tax Expenditure By-law	1997-11-06	2:2.516	
1997 Rates By-law	1997-05-29	2:1.149	
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2002 Rates By-law .....	2002-10-10	7:2.492	
2003 Rates By-law .....	2003-04-30	7:2.494	
2004 Rates By-law .....	2004-08-18	9:1.163	
2005 Rates By-law .....	2005-07-29	10:1.100	
Rates By-law 2006 .....	2006-06-16	10:2.664	
Rates By-law 2007 .....	2007-06-25	11:2.335	
<b>LOWER NICOLA INDIAN BAND / BANDE INDIENNE LOWER NICOLA</b>			
Annual Expenditure Law, 2008 .....	2008-07-10	12:2.357	
Annual Expenditure Law, 2009 .....	2009-06-26	13:4.2155	
Annual Expenditure Law, 2010 .....	2010-07-31	14:2.484	
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1998 Annual Tax Rates By-law Number 14.....	1998-08-04	3:1.50	
1999 Annual Tax Rates By-law .....	1999-05-31	3:2.324	
Annual Tax Rates By-law for 2000.....	2000-06-04	4:2.219	
Annual Tax Rates By-law for 2001.....	2001-08-02	6:1.57	
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<b>LOWER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE LOWER SIMILKAMEEN</b>			
2002 Assessment By-law .....	2002-11-30	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	1998-01-22	2:2.523	
Expenditure By-law.....	2002-11-30	7:1.165	
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Property Taxation By-law,			
Amendment By-law No. 1-2004.....	2004-12-08	9:1.167	
1998 Rates By-law .....	1998-12-23	3:2.329	
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Tax Rates By-law No. 01.2007 .....	2007-06-25	11:2.339	
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Tax Rates By-law No. 01.2009 .....	2009-07-06	13:3.1962	
Tax Rates By-law No. 01.2010 .....	2010-06-16	14:2.786	
Tax Rates By-law No. 01.2011 .....	2011-07-13	15:3.1843	
Tax Rates By-law No. 01.2012 .....	2012-07-07	17:1.547	
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Annual Expenditure Law, 2009 .....	2009-06-11	13:3.1796	

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Annual Expenditure Law, 2011.....	2011-07-09	15:3.1587	
Annual Expenditure Law, 2012.....	2012-06-21	16:4.2269	
Annual Rates Law, 2008.....	2008-10-11	13:1.152	
Annual Rates Law, 2009.....	2009-06-11	13:3.1801	
Annual Rates Law, 2010.....	2010-07-31	14:2.499	
Annual Rates Law, 2011.....	2011-07-09	15:3.1591	
Annual Rates Law, 2012.....	2012-06-21	16:4.2273	
Exemption By-law 1998.....	1998-08-10	3:1.59	
Exemption By-law 1999.....	1999-07-30	4:1.15	
Property Tax Expenditure By-law.....	2003-01-15	7:2.498	
Property Tax Expenditure By-law.....	2003-11-23	8:2.368	
Property Tax Expenditure By-law.....	2005-10-03	10:1.106	
Property Tax Expenditure By-law.....	2007-01-26	11:2.341	
Property Tax Expenditure By-law - 2007.....	2008-04-14	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04.....	2002-09-01	7:1.224	
1998 Rates By-law.....	1998-08-10	3:1.60	
1999 Rates By-law.....	1999-07-30	4:1.16	
2000 Rates By-law No. 2000-02.....	2000-12-20	5:2.246	
2002 Rates By-law No. 2002-02.....	2002-12-18	7:2.496	
2003 Rates By-law No. 2003-02.....	2003-11-23	8:2.366	

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Rates By-law No. 2006-02 .....	2007-01-26	11:2.347	
Rates By-law No. 2007-02 .....	2008-04-14	12:2.689	
<b>MCLEOD LAKE INDIAN BAND / BANDE INDIENNE MCLEOD LAKE</b>			
Property Tax By-law .....	1997-02-03	2:1.159	
<b>METLAKATLA FIRST NATION / PREMIÈRE NATION METLAKATLA</b>			
Annual Expenditure Law, 2011 .....	2011-12-15	16:1.227	
Annual Expenditure Law, 2012 .....	2012-08-17	17:1.146	
Annual Rates Law, 2011 .....	2011-12-15	16:1.231	
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<b>Property Assessment and Taxation By-law .....</b>			
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	2006-08-04	11:1.107	<b>Sch. A by 2006 Rates By-law Amendment</b> (11:2.349)
<b>2006 Rates By-law Amendment.....</b>			
2008 Tax Rates By-law .....	2007-02-16	11:2.349	
	2008-11-17	13:1.546	
<b>MORICETOWN INDIAN BAND / BANDE INDIENNE MORICETOWN</b>			
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Annual Expenditure Law, 2009 .....	2009-08-07	13:4.2163	
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Annual Expenditure Law, 2012 .....	2012-08-04	17:1.153	
Annual Rates Law, 2008 .....	2008-06-13	12:2.370	
Annual Rates Law, 2009 .....	2009-08-07	13:4.2166	
Annual Rates Law, 2010 .....	2010-09-22	15:1.54	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1597	
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Financial Administration By-law .....	2003-01-14	7:2.505	
Property Assessment and Taxation By-law .....	2002-11-27	7:1.225	<b>repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)</b>
2003 Rates By-law .....	2003-07-14	8:1.105	
2004 Rates By-law .....	2004-08-18	9:1.169	
2005 Rates By-law .....	2005-07-06	10:1.166	
Rates By-law 2006 .....	2006-08-04	11:1.109	
Rates By-law 2007 .....	2007-09-07	12:1.23	
<b>MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM</b>			
Assessment Amendment By-law .....	2007-01-29	11:2.351	
Capital Projects By-law 2011 #1 .....	2011-12-20	16:2.1228	
Property Tax Expenditure By-law .....	1998-06-10	3:1.65	



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Property Tax Expenditure By-law .....	2002-07-15	6:2.387	
Property Tax Expenditure By-law .....	2003-06-17	8:1.110	
Property Tax Expenditure By-law .....	2004-07-06	9:1.173	
Property Tax Expenditure By-law .....	2005-07-16	10:1.170	
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Property Tax Expenditure By-law .....	2007-09-07	12:1.28	
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1997 Annual Tax Rates By-law .....	1997-05-30	2:1.216	
1998 Rates By-law No. 1998-02 .....	1998-06-10	3:1.63	
1999 Rates By-law No. 1999-01 .....	1999-05-31	3:2.331	
2000 Rates By-law No. 2000-01 .....	2000-06-04	4:2.224	
2001 Rates By-law No. 2001-01 .....	2001-09-20	6:1.60	
2002 Rates By-law No. 2002-01 .....	2002-07-15	6:2.385	
2003 Rates By-law No. 2003-01 .....	2003-06-17	8:1.108	
2004 Rates By-law No. 2004-01 .....	2004-07-06	9:1.171	
2005 Rates By-law No. 2005-01 .....	2005-07-16	10:1.168	
2006 Rates By-law No. 2006-02 .....	2006-08-29	11:1.111	
2007 Rates By-law No. 2007-01 .....	2007-09-07	12:1.26	
2009 Rates By-law No. 2009-01 .....	2009-10-19	13:4.2522	
2010 Rates By-law No. 2010-01 .....	2010-06-16	14:2.788	
2011 Rates By-law No. 2011-01 .....	2011-07-21	15:3.1845	
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Taxation Amendment By-law.....	2007-01-29	11:2.356	
Taxation Supplemental By-law 2009.....	2009-06-02	13:3.1964	
<b>NADLEH WHUT'EN BAND / BANDE NADLEH WHUT'EN</b>			
Annual Expenditure Law, 2012.....	2012-08-04	17:1.160	
Annual Rates Law, 2012.....	2012-06-15	16:3.1682	
Annual Tax Expenditure By-law, 2011.....	2011-08-17	16:1.472	
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Property Assessment and Taxation Amending By-law.....	1999-09-03	4:1.19	
Property Assessment and Taxation By-law.....	1999-04-07	3:2.348	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law.....	1999-03-23	3:2.335	<b>Sch. A</b> by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006.....	2006-06-16	10:2.666	
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Rates By-law 2008.....	2008-09-10	13:1.548	
Rates By-law 2009.....	2009-09-14	13:4.2524	
Rates By-law 2010.....	2010-09-21	15:1.547	
Rates By-law 2011.....	2011-08-17	16:1.475	
1999 Rates By-law Amending By-law.....	1999-07-20	3:2.333	

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2001 Rates By-law Amending By-law.....	2001-08-02	6:1.62	
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2003 Rates By-law Amending By-law.....	2003-04-29	8:1.118	
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2005 Rates By-law Amending By-law.....	2005-07-22	10:1.178	
Taxation Expenditure By-law 2010.....	2010-09-21	15:1.549	
NAK'AZDLI INDIAN BAND / BANDE INDIENNE NAK'AZDLI			
Property Assessment and Taxation By-law .....	2000-09-30	5:1.40	
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION / BANDE INDIENNE			
NANAIMO voir aussi PREMIÈRE NATION SNUNEYMUXW			
Annual Tax Rates By-law No. 1, 1996.....	1997-01-09	2:1.218	
Property Tax Expenditure By-law .....	1997-04-07	2:1.220	
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Annual Expenditure Law, 2008.....	2008-11-08	13:1.155	
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Annual Expenditure Law, 2010.....	2010-07-06	14:2.502	
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Annual Expenditure Law, 2012.....	2012-06-15	16:3.1685	
Annual Rates Law, 2008 .....	2008-11-08	13:1.160	
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Annual Rates Law, 2010 .....	2010-07-06	14:2.506	
Annual Rates Law, 2011 .....	2011-06-24	15:3.1603	
Annual Rates Law, 2012 .....	2012-06-15	16:3.1688	
Property Assessment Amendment Law, 2011-01 .....	2011-11-18	16:1.234	
Property Assessment Law, 2010 .....	2010-12-16	15:1.105	ss.29(2) by Property Assessment Amendment Law, 2011-01 (16:1.234)
Property Taxation Law, 2010 .....	2010-12-16	15:1.142	
<b>2007 Railway Right-of-Way Tax</b>			
Rates By-law .....	2008-01-16	12:2.691	
1997 Rates By-law .....	1997-07-23	2:1.226	
1998 Rates By-law .....	1998-09-21	3:1.73	
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2003 Rates By-law .....	2003-09-30	8:1.120	
2004 Rates By-law .....	2004-11-02	9:1.179	
2005 Rates By-law .....	2005-12-22	10:2.668	
2006 Rates By-law .....	2007-01-24	11:2.361	
2007 Rates By-law .....	2008-01-16	12:2.693	
<b>NICOMEN INDIAN BAND / BANDE INDIENNE NICOMEN</b>			
Property Tax Expenditure By-law .....	2005-07-22	10:1.182	<b>repealed</b> by Property Tax Expenditure By-law (13:1.550)

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Property Tax Expenditure By-law .....	2008-08-28	13:1.550	
Property Tax Expenditure By-law .....	2009-07-06	13:3.1967	
Property Tax Expenditure By-law .....	2010-08-28	15:1.555	
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2004 Rates By-law .....	2004-07-06	8:2.376	
2005 Rates By-law .....	2006-07-22	10:1.180	
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Rates By-law 2009 .....	2009-07-06	13:3.1974	
Rates By-law 2010 .....	2010-08-28	15:1.562	
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<b>OHAMIL INDIAN BAND see SHXW'ŌWHÁMEL FIRST NATION / BANDE INDIENNE OHAMIL</b>			
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<b>OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE</b>			
Financial Management By-law .....	2006-06-16	10:2.670	
<b>OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS</b>			
<b>Amendment No. 1 to Osoyoos Indian Band</b>			
Property Assessment Law, 2009 .....	2011-06-01	15:3.1606	

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Property Taxation Law, 2009 .....	2011-06-01	15:3.1607	
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Property Taxation Law, 2009 .....	2012-02-10	16:2.740	
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Annual Expenditure Law, 2010 .....	2010-06-05	14:2.509	
Annual Expenditure Law, 2011 .....	2011-06-01	15:3.1608	
Annual Expenditure Law, 2012 .....	2012-06-01	16:3.1691	
Annual Rates Law, 2008 .....	2008-06-13	12:2.380	
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(FMB approval issued 2011-11-23)			
Property Assessment Law, 2009 .....	2009-11-01	13:4.2256	<b>ss.22(1)(b), 29(2)</b> by Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009 (15:3.1606)

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Assessment Amendment By-law 2005-1 ..... Tax Rates By-law No. 001, 1997 ..... Tax Rates By-law No. 001, 1998 ..... Tax Rates By-law No. 001, 1999 ..... Tax Rates By-law No. 001, 2000 ..... Tax Rates By-law No. 001, 2001 ..... Tax Rates By-law No. 001, 2002 ..... Tax Rates By-law No. 001, 2003 ..... Tax Rates By-law No. 001, 2004 ..... Tax Rates By-law No. 001, 2005 .....	2005-09-28 1997-07-29 1998-07-02 1999-07-30 2000-07-27 2001-06-12 2002-07-15 2003-07-14 2004-06-11 2005-08-16	10:1.189 2:1.227 3:1.74 4:1.21 5:2.249 5:2.251 6:2.393 8:1.122 8:2.378 10:1.197	

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Tax Rates By-law No. 001, 2007 .....	2007-06-25	11:2.365	
Taxation Amendment By-law 2005-1 .....	2005-09-28	10:1.199	
Taxation Expenditure By-law.....	2005-08-16	10:1.202	
<b>PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION TS'KW'AYLAXW</b>			
Rates By-law 1997-T05 .....	1997-07-14	2:1.229	
Rates By-law 1998-T05 .....	1998-06-09	2:2.583	
Rates By-law 1999-T05 .....	1999-05-31	3:2.399	
Rates By-law 2000-T05 .....	2000-07-08	4:2.230	
Rates By-law 2001-T05 .....	2001-08-06	6:1.67	
Rates By-law 2002-T05 .....	2002-09-15	7:1.278	
Rates By-law 2003-T05 .....	2003-06-09	8:1.124	
Rates By-law 2004-T05 .....	2004-05-05	8:2.380	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	1997-07-14	2:1.230	
<b>PENTICTON INDIAN BAND / BANDE INDIENNE PENTICTON</b>			
Expenditure By-law.....	2008-02-01	12:2.695	
Expenditure By-law Annual Budget 2009 .....	2009-07-10	13:3.1976	
Expenditure By-law Annual Budget 2010 .....	2010-06-21	15:1.564	
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Property Assessment By-law 07-TX-01.....	2008-02-01	12:2.701	
Property Taxation By-law 07-TX-02.....	2008-02-01	12:2.745	<b>Sch. II</b> by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	2009-07-10	13:3.1979	
2010 Tax Rates Schedule Amending By-law ...	2010-06-21	15:1.567	
2011 Tax Rates Schedule Amending By-law ...	2011-06-14	15:3.1850	
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Annual Expenditure Law, 2010.....	2010-07-31	14:2.519	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1619	
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1701	
Annual Rates Law, 2010.....	2010-07-31	14:2.522	
Annual Rates Law, 2011.....	2011-05-27	15:3.1622	
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Property Assessment By-law.....	2005-11-16	10:1.209	
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Property Taxation Amendment By-law No. 1-2005 ...	2006-02-01	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	2010-05-12	14:2.790	
Tax Rates By-law 2005 .....	2006-02-01	10:2.696	
Tax Rates By-law 2006 .....	2006-09-27	11:1.124	
Tax Rates By-law 2007 .....	2007-08-07	11:2.369	
Tax Rates By-law 2008 .....	2008-08-27	13:1.561	
Tax Rates By-law 2009 .....	2010-05-12	14:2.791	
Tax Rates By-law 2010 .....	2010-08-28	15:1.570	
Tax Rates By-law 2011 .....	2011-07-20	15:3.1853	
Tax Rates By-law 2012 .....	2012-06-18	16:4.2732	
<b>SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND</b>			
Annual Expenditure Law, 2008 .....	2008-06-06	12:2.385	
Annual Expenditure Law, 2009 .....	2009-09-16	13:4.2329	
Annual Expenditure Law, 2010 .....	2010-07-13	14:2.525	
Annual Expenditure Law, 2011 .....	2011-08-20	16:1.235	
Annual Expenditure Law, 2012 .....	2012-08-17	17:1.163	
Annual Rates Law, 2008 .....	2008-06-06	12:2.390	
Annual Rates Law, 2009 .....	2009-09-16	13:4.2334	
Annual Rates Law, 2010 .....	2010-07-13	14:2.530	
Annual Rates Law, 2011 .....	2011-08-20	16:1.240	
Annual Rates Law, 2012 .....	2012-08-17	17:1.168	
Assessment By-law .....	2001-09-20	6:1.69	

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Rates By-law 1997-1 .....	1997-05-30	2:1.232	
Rates By-law 1998-1 .....	1998-06-09	2:2.584	
Rates By-law 1999-1 .....	1999-05-31	3:2.400	
Rates By-law 2000-1 .....	2000-06-04	4:2.232	
Rates By-law 2001-1 .....	2001-06-15	5:2.253	
Rates By-law 2002-1 .....	2002-09-01	7:1.280	
Rates By-law 2003-1 .....	2003-08-29	8:1.126	
Rates By-law 2004-1 .....	2004-07-13	8:2.382	
Rates By-law 2005-1 .....	2005-07-29	10:1.278	
Rates By-law 2006-1 .....	2006-07-10	10:2.698	
Tax Rates By-law 2007-1 .....	2007-09-07	12:1.39	
Taxation By-law .....	2001-09-20	6:1.109	
<b>SHACKAN FIRST NATION / PREMIÈRE NATION SHACKAN</b>			
Property Assessment Law, 2012 .....	2012-06-21	16:4.2276	
Property Taxation Law, 2012 .....	2012-06-21	16:4.2313	
<b>SHUSWAP FIRST NATION / PREMIÈRE NATION SHUSWAP</b>			
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Annual Expenditure Law, 2010 .....	2010-05-29	14:2.533	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1625	
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Annual Rates Law, 2009 .....	2009-05-30	13:3.1811	
Annual Rates Law, 2010 .....	2010-05-29	14:2.539	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1630	
Annual Rates Law, 2012 .....	2012-06-08	16:3.1712	
Property Assessment Amendment Law, 2012..	2012-03-28	16:2.821	
Property Assessment Law, 2008.....	2008-09-18	13:1.163	s.22(1) by Property Assessment Amendment Law, 2012 (16:2.821)
Property Taxation Law, 2008 .....	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01 .....	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006 .....	2006-05-31	10:2.702	
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1998 Rates By-law .....	1998-06-09	2:2.585	
1999 Rates By-law .....	1999-05-31	3:2.402	
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2002 Rates By-law .....	2002-05-29	6:2.395	
2003 Rates By-law .....	2003-04-09	7:2.516	
2004 Rates By-law .....	2004-03-31	8:2.384	
2005 Rates By-law .....	2005-05-31	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	2006-05-31	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	2007-07-09	11:2.371	

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Annual Expenditure Law, 2010.....	2010-06-16	14:2.542	
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Annual Expenditure Law, 2012.....	2012-06-21	16:4.2347	
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Annual Rates Law, 2010.....	2010-06-16	14:2.545	
Annual Rates Law, 2011.....	2011-06-10	15:3.1636	
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Financial Administration Law, 2012.....	see CIF s. 106	17:1.171	
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Property Assessment and Taxation By-law .....	2004-11-15	9:1.182	<b>s.6, Sch. II</b> by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
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Property Tax Expenditure By-law.....	2005-09-28	10:1.280	
2005 Rates By-law.....	2005-06-08	9:2.409	
2006 Rates By-law.....	2006-06-16	10:2.704	
2007 Rates By-law.....	2007-07-10	11:2.375	
SHXW'ÓWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ÓWHÁMEL (BANDE INDIENNE OHAMIL)			
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Annual Expenditure Law, 2010.....	2010-07-31	14:2.548	
Annual Expenditure Law, 2011.....	2011-08-20	16:1.243	
Annual Expenditure Law, 2012.....	2012-08-17	17:1.223	
Annual Rates Law, 2008.....	2008-10-11	13:1.240	
Annual Rates Law, 2009.....	2009-09-04	13:4.2341	
Annual Rates Law, 2010.....	2010-07-31	14:2.552	
Annual Rates Law, 2011.....	2011-08-20	16:1.247	
Annual Rates Law, 2012.....	2012-08-17	17:1.228	
Assessment By-law.....	2003-12-11	8:2.386	
Rates By-law 2004-1.....	2004-12-02	9:1.181	
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Taxation By-law .....	2003-12-11	8:2.424	
<b>SIMPCW FIRST NATION / PREMIÈRE NATION SIMPCW</b>			
Annual Expenditure Law, 2011 .....	2011-07-09	15:3.1639	
Annual Expenditure Law, 2012 .....	2012-08-17	17:1.231	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1642	
Annual Rates Law, 2012 .....	2012-08-17	17:1.234	
Property Assessment Law, 2009 .....	2009-10-22	13:4.2344	
Property Taxation Law, 2009 .....	2009-10-22	13:4.2380	
<b>SISKA INDIAN BAND / BANDE INDIENNE SISKÁ</b>			
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Rates By-law 2006 .....	2006-08-29	11:1.128	
2008 Rates By-law .....	2009-03-17	13:3.1982	
2009 Rates By-law .....	2009-10-27	13:4.2526	
2010 Rates By-law .....	2011-06-14	15:3.1855	
2012 Rates By-law .....	2012-09-13	17:1.559	
Taxation Amending By-law 2005-01 .....	2005-03-22	9:2.411	
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Annual Expenditure Law, 2010 .....	2010-07-13	14:2.555	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1645	
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Annual Rates Law, 2010 .....	2010-07-13	14:2.558	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1648	
Annual Rates Law, 2012 .....	2012-07-13	17:1.240	
Tax Rates By-law 2005 .....	2005-09-28	10:1.288	
Tax Rates By-law 2006 .....	2006-06-16	10:2.706	
Tax Rates By-law 2007 .....	2007-08-07	11:2.378	
Tax Rates By-law 2008 .....	2008-08-28	13:1.563	
Taxation Expenditure By-law .....	2008-08-28	13:1.565	
<b>SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN</b>			
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Annual Expenditure Law, 2010 .....	2010-05-28	14:2.561	
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Annual Expenditure Law, 2012 .....	2012-06-08	16:3.1715	
Annual Rates Law, 2008 .....	2008-06-06	12:2.419	
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Annual Rates Law, 2010 .....	2010-05-28	14:2.567	
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Annual Tax Rates By-law No. 7, 2002.....	2002-09-01	7:1.282	
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2004 Tax Rates By-law No. 9 .....	2004-06-21	8:2.456	
2005 Tax Rates By-law No. 10 .....	2005-07-06	10:1.290	
Tax Rates By-law 2006, No. 11 .....	2006-07-10	11:1.136	
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Financial Management By-law			
No. 1985-2 (Revised 1996).....	1997-08-05	2:2.606	
Property Tax Expenditure By-law .....	2005-07-06	10:1.292	
Property Tax Expenditure By-law .....	2006-07-10	11:1.130	
Property Tax Expenditure By-law .....	2007-09-07	12:1.41	
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Property Assessment and Taxation By-law .....	2002-02-01	6:2.397	
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Annual Expenditure Law, 2010.....	2010-09-22	15:1.182	
Annual Expenditure Law, 2011.....	2011-08-20	16:1.250	
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1724	
Annual Rates Law, 2008.....	2008-10-11	13:1.321	
Annual Rates Law, 2009.....	2009-08-07	13:4.2424	
Annual Rates Law, 2010.....	2010-09-22	15:1.185	
Annual Rates Law, 2011.....	2011-08-20	16:1.253	
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Property Assessment Law, 2012.....	2012-03-28	16:2.822	
Property Taxation Law, 2012.....	2012-03-28	16:2.859	
Exemption By-law 1998.....	1998-08-11	3:1.76	
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Exemption By-law 2002.....	2002-10-10	7:2.520	
Exemption By-law 1-2003.....	2003-09-15	8:1.152	
Exemption By-law 1-2004.....	2004-08-26	9:1.238	
Exemption By-law 1-2005.....	2005-07-29	10:1.301	
Exemption By-law 1-2006.....	2006-09-27	11:1.140	
Exemption By-law 1-2007.....	2007-09-07	12:1.51	
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<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-03.....	2001-02-24	5:2.257	
1998 Rates By-law .....	1998-08-11	3:1.77	
1999 Rates By-law .....	1999-07-20	3:2.405	
2000 Rates By-law .....	2000-09-21	5:1.92	
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2002 Rates By-law .....	2002-10-10	7:2.518	
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2007 Rates By-law .....	2007-09-07	12:1.49	
<b>SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH</b>			
2002 Rates By-law .....	2002-10-10	7:2.521	
2003 Rates By-law .....	2003-08-29	8:1.153	
2004 Rates By-law .....	2004-08-18	9:1.239	
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2009 Rates By-law .....	2009-12-18	14:1.170	
2011 Rates By-law .....	2011-10-13	16:1.486	
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Annual Expenditure Amendment Law, 2011 ...	2011-08-20	16:1.256	
Annual Expenditure Law, 2008.....	2008-06-06	12:2.422	
Annual Expenditure Law, 2009 .....	2009-06-11	13:3.1830	
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Annual Expenditure Law, 2012	2012-08-04	17:1.243	
Annual Rates Amendment Law, 2011 .....	2011-08-20	16:1.261	
Annual Rates Law, 2008 .....	2008-06-06	12:2.428	
Annual Rates Law, 2009 .....	2009-06-11	13:3.1836	
Annual Rates Law, 2010 .....	2010-07-13	14:2.577	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1666	<b>Sch.</b> by Annual Rates Amendment Law, 2011 (16:1.261)
Annual Rates Law, 2012	2012-08-04	17:1.249	
Property Assessment Law, 2009.....	2009-05-21	13:3.1840	

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Property Taxation Law, 2009 .....	2009-05-21	13:3.1877	
1997 Annual Tax Rates By-law .....	1997-05-29	2:1.252	
1998 Annual Tax Rates By-law .....	1998-06-18	2:2.624	
1999 Annual Tax Rate By-law .....	1999-05-31	3:2.408	
2000 Annual Tax Rates By-law .....	2000-06-25	4:2.235	
2001 Annual Tax Rates By-law .....	2001-08-06	6:1.162	
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2003 Annual Tax Rates By-law .....	2003-06-11	8:1.155	
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2006 Annual Tax Rates By-law .....	2006-09-19	11:2.380	
2007 Annual Tax Rates By-law .....	2007-06-25	11:2.382	
Property Tax Expenditure By-law .....	1997-06-20	2:1.254	
Property Tax Expenditure By-law .....	2001-08-06	6:1.164	
Property Tax Expenditure By-law .....	2002-07-15	6:2.451	
Property Tax Expenditure By-law .....	2003-06-11	8:1.157	
Property Tax Expenditure By-law .....	2004-06-21	8:2.460	
Property Tax Expenditure By-law .....	2005-07-04	10:1.306	
Property Tax Expenditure By-law .....	2006-09-19	11:2.384	
Property Tax Expenditure By-law .....	2007-06-25	11:2.391	

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2002 Taxation Rates By-law .....	2002-09-01	7:1.300	
2003 Taxation Rates By-law .....	2003-08-26	8:1.164	
2004 Taxation Rates By-law .....	2004-06-04	8:2.466	
2005 Taxation Rates By-law .....	2005-07-06	10:1.312	
Taxation Rates By-law 2006 .....	2006-06-16	10:2.708	
Taxation Rates By-law 2007 .....	2007-08-07	11:2.398	
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Taxation Rates By-law 2009 .....	2010-02-08	14:1.178	
Taxation Rates By-law 2011 .....	2012-03-01	16:2.1230	
<b>SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK</b>			
<b>Property Assessment and Taxation</b>			
By-law No. 1998-TX01 .....	1997-12-23	2:2.626	
Property Tax Expenditure By-law .....	1999-09-03	4:1.43	
1998 Rates By-law .....	1998-06-10	2:2.682	
1999 Rates By-law .....	1999-07-30	4:1.41	
2001 Rates By-law .....	2001-06-14	5:2.258	
2002 Rates By-law .....	2002-11-27	7:1.303	
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2004 Rates By-law .....	2004-05-25	8:2.469	
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Rates By-law 2006 .....	2006-05-31	10:2.710	

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Rates By-law 2007 .....	2007-06-04	11:2.401	
Rates By-law 2008 .....	2008-11-17	13:1.573	
Rates By-law 2009 .....	2009-07-06	13:3.1986	
Rates By-law 2010 .....	2010-09-21	15:1.572	
Rates By-law 2011 .....	2011-10-13	16:1.488	
Rates By-law 2012 .....	2012-09-14	17:1.563	
<b>SONGHEES FIRST NATION / PREMIÈRE NATION SONGHEES</b>			
Annual Expenditure Law, 2008 .....	2008-05-28	12:2.432	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1915	
Annual Expenditure Law, 2010 .....	2010-05-21	14:2.581	
Annual Expenditure Law, 2011 .....	2011-03-30	15:3.1669	
Annual Expenditure Law, 2012 .....	2012-05-15	16:3.1730	
Annual Rates Law, 2008 .....	2008-05-28	12:2.438	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1921	
Annual Rates Law, 2010 .....	2010-05-21	14:2.587	
Annual Rates Law, 2011 .....	2011-03-30	15:3.1675	
Annual Rates Law, 2012 .....	2012-05-15	16:3.1736	
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Annual Expenditure Law No. 107, 2011 .....	2011-05-27	15:3.1695	
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Property Taxation Law, 2008 .....	2008-09-18	13:1.371	
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Rates By-law 2005-Yr13.....	2005-07-06	10:1.387	
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<b>STELLAT'EN FIRST NATION / PREMIÈRE NATION STELLAT'EN</b>			
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Annual Expenditure Law, 2009	2009-08-07	13:4.2437	
Annual Expenditure Law, 2010	2010-06-16	14:2.628	
Annual Expenditure Law, 2011	2011-07-09	15:3.1701	
Annual Expenditure Law, 2012	2012-08-04	17:1.325	
Annual Rates Law, 2008	2008-11-08	13:1.411	
Annual Rates Law, 2009	2009-08-07	13:4.2441	
Annual Rates Law, 2010	2010-06-16	14:2.632	
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2005 Rates By-law .....	2005-07-29	10:1.390	
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<b>TŁ AZT'EN NATION / NATION TŁ AZT'EN</b>			
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Property Assessment Amendment Law, 2012 ..	2012-03-28	16:2.928	
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Annual Expenditure Law, 2011	2011-05-27	15:3.1714	
Annual Expenditure Law, 2012	2012-05-15	16:3.1837	
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Annual Rates Law, 2010	2010-06-05	14:2.646	
Annual Rates Law, 2011	2011-05-27	15:3.1719	
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Property Taxation Law, 2008	2008-09-18	13:1.461	
Rates By-law 1997-T01	1997-05-28	2:1.271	
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Rates By-law 1999-TX01	1999-05-31	3:2.418	
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Rates By-law 2002-TX-01	2002-05-29	6:2.473	
Rates By-law 2003-TX-01	2003-06-01	7:2.526	
Rates By-law 2004-TX-01	2004-05-25	8:2.488	
Rates By-law 2005-TX-01	2005-05-31	9:2.429	
Rates By-law 2006-TX-01	2006-05-15	10:2.724	
Rates By-law 2007-TX-01	2007-06-04	11:2.422	

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<b>By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants .....</b>			
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2003 Rates By-law .....	2003-05-29	8:1.191	
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2005 Rates By-law .....	2005-06-08	9:2.431	
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Taxation By-law Amendment By-law 1997 .....	1997-10-20	2:2.696	

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Taxation By-law Amendment 1999	2000-03-09	4:2.297	
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND / PREMIÈRE NATION TS'KW'AYLAXW voir aussi BANDE INDIENNE PAVILION			
Property Tax Expenditure By-law	2009-12-18	14:1.181	
Rates By-law 2005-T01	2005-07-22	10:1.396	
Rates By-law 2006-T01	2006-07-10	10:2.727	
Rates By-law 2007-T01	2007-09-21	12:1.64	
Rates By-law 2008-T01	2009-03-17	13:3.1991	
Rates By-law 2009-T01	2009-12-18	14:1.187	
Rates By-law 2010-T01	2010-11-29	15:1.583	
Rates By-law 2011-T01	2011-08-30	16:1.491	
<b>T SLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) / NATION T SLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURRARD)</b>			
Annual Expenditure Law, 2009	2009-06-05	13:3.1945	
Annual Expenditure Law, 2010	2010-06-05	14:2.650	
Annual Expenditure Law, 2011	2011-06-15	15:3.1723	
Annual Expenditure Law, 2012	2012-08-04	17:1.351	
Annual Rates Law, 2009	2009-06-05	13:3.1949	
Annual Rates Law, 2010	2010-06-05	14:2.657	
Annual Rates Law, 2011	2011-06-15	15:3.1730	
Annual Rates Law, 2012	2012-08-04	17:1.357	
Financial Administration Law	see CIF, s. 96	16:4.2461	
(FMB approval issued 2012-06-15)			

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Property Assessment Law, 2010.....	2010-03-16	14:2.660	
Property Taxation Law, 2010.....	2010-03-16	14:2.697	
<b>Consolidated Property Assessment and</b>			
Taxation By-law 1997.....	1997-09-30	2:2.698	<b>ss.16, 21(1), 30(2)</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
			<b>s.46</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
			<b>repealed</b> by Property Assessment Law, 2010 (14:2.660) and Property Taxation Law, 2010 (14:2.697)
<b>Consolidated Property Assessment and</b>			
Taxation By-law 1997 Amendment			
By-law 1999-1 .....	2000-02-08	4:2.302	
<b>Consolidated Property Assessment and</b>			
Taxation By-law 1997 Amendment			
By-law 1999-2000 .....	1999-12-07	4:2.304	
Expenditure By-law No. EXP-2000-01 .....	2000-12-18	5:2.285	
Expenditure By-law No. EXP 2006-01 .....	2006-06-16	10:2.729	
Expenditure By-law No. EXP 2007-01 .....	2007-06-25	11:2.423	

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Expenditure By-law No. EXP 2008-01 .....	2008-08-12	13:1.581	
1999 Rates By-law .....	1999-06-28	3:2.424	
2000 Rates By-law .....	2000-06-25	4:2.300	
2001 Rates By-law .....	2001-06-15	5:2.283	
2002 Rates By-law .....	2002-09-01	7:1.319	
2003 Rates By-law .....	2003-06-11	8:1.193	
2004 Rates By-law .....	2004-06-11	8:2.492	
2005 Rates By-law .....	2005-07-06	10:1.398	
Rates By-law 2006 .....	2006-06-16	10:2.734	
Rates By-law 2007 .....	2007-06-25	11:2.428	
Rates By-law 2008 .....	2008-08-12	13:1.586	
<b>T'SOU-KE FIRST NATION / PREMIÈRE NATION T'SOU-KE</b>			
Property Assessment Law, 2011 .....	2011-06-15	15:3.1733	
Property Taxation Law, 2011 .....	2011-06-15	15:3.1770	
<b>TZEACHTEN FIRST NATION / PREMIÈRE NATION TZEACHTEN</b>			
Annual Expenditure Law, 2008 .....	2008-06-06	12:2.629	
Annual Expenditure Law, 2009 .....	2009-08-07	13:4.2461	
Annual Expenditure Law, 2010 .....	2010-06-05	14:2.740	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1805	
Annual Expenditure Law, 2012 .....	2012-06-01	16:3.1847	
Annual Rates Law, 2008 .....	2008-06-06	12:2.635	

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Annual Rates Law, 2009 .....	2009-08-07	13:4.2465	
Annual Rates Law, 2010 .....	2010-06-05	14:2.745	
Annual Rates Law, 2011 .....	2011-05-27	15:3.1809	
Annual Rates Law, 2012 .....	2012-06-01	16:3.1851	
Borrowing Agreement Law, 2012 .....	2012-02-10	16:2.1002	
Financial Administration Law, 2011 .....	see CIF, s.106	16:2.1031	
(FMB approval issued 2011-11-23)			
Property Assessment Amendment Law, 2010 ..	2010-11-11	15:1.359	
Property Assessment Law, 2010 .....	2010-09-22	15:1.361	<b>s.49(2), Sch. II, III &amp; IV</b> by Property Assessment Amendment Law, 2010 (15:1.359)
Property Taxation Amendment Law, 2012 .....	2012-02-10	16:2.1082	
Property Taxation Law, 2010 .....	2010-09-22	15:1.398	<b>s.27.1</b> by Property Taxation Amendment Law, 2012 (16:2.1082)
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Exemption By-law 1998 .....	1998-08-11	3:1.89	
Exemption By-law 1999 .....	1999-07-20	3:2.426	
Exemption By-law 2001 .....	2001-06-15	5:2.292	
Exemption By-law 2002 .....	2002-09-01	7:1.323	
Property Tax Expenditure By-law .....	2000-09-21	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02 .....	2000-09-06	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03 .....	2000-12-20	5:2.293	



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1998 Rates By-law .....	1998-08-11	3:1.90	
1999 Rates By-law .....	1999-07-20	3:2.427	
2000 Rates By-law .....	2000-09-21	5:1.113	
2001 Rates By-law .....	2001-06-15	5:2.290	
2002 Rates By-law .....	2002-09-01	7:1.321	
Rates By-law No. 2003 .....	2003-08-29	8:1.195	
Rates By-law No. 2004 .....	2004-06-04	8:2.494	
Rates By-law No. 2005 .....	2005-05-31	9:2.433	
Rates By-law No. 2006 .....	2006-07-10	11:1.152	
Rates By-law No. 2007 .....	2007-07-10	11:2.430	
<b>UNION BAR FIRST NATION / PREMIÈRE NATION UNION BAR</b>			
Property Assessment By-law .....	2007-01-19	11:2.432	
Property Taxation By-law .....	2007-01-19	11:2.468	
Tax Rates By-law 2007 .....	2007-08-07	11:2.499	
<b>UPPER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE UPPER SIMILKAMEEN</b>			
2002 Assessment By-law .....	2002-12-19	7:2.528	
Expenditure By-law .....	2003-01-15	7:2.576	
Property Assessment and Taxation By-law .....	1997-02-11	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	1997-11-07	2:2.752	
Property Taxation By-law .....	2002-12-19	7:2.581	
1997 Rates By-law .....	1997-08-15	2:1.278	
1998 Rates By-law .....	1998-10-23	3:1.93	

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1999 Rates By-law .....	1999-12-07	4:2.305	
2000 Rates By-law .....	2001-01-21	5:2.294	
2001 Rates By-law .....	2001-09-20	6:1.173	
2002 Rates By-law .....	2002-11-27	7:1.324	
2003 Rates By-law .....	2003-09-05	8:1.197	
2004 Rates By-law .....	2004-11-15	9:1.246	
Rates By-law 2006 .....	2006-12-07	11:1.154	
2007 Rates By-law .....	2008-01-16	12:2.802	
2008 Rates By-law .....	2008-12-19	13:3.1993	
2009 Rates By-law .....	2010-02-08	14:1.189	
2010 Rates By-law .....	2011-03-02	15:3.1857	
2011 Rates By-law .....	2012-03-01	16:2.1261	
<b>WE WAI KAI NATION / NATION WE WAI KAI</b>			
Financial Administration Law, 2012 .....	see CIF, s. 96	16:4.2502	
(FMB approval issued 2012-06-15)			
Property Assessment Law, 2012 .....	2012-06-21	16:4.2546	
Property Taxation Law, 2012 .....	2012-06-21	16:4.2583	
<b>WEST MOBERLY FIRST NATIONS / PREMIÈRES NATIONS WEST MOBERLY</b>			
Financial Administration By-law .....	2002-02-16	6:2.476	
Property Assessment and Taxation By-law .....	2002-05-29	6:2.487	
<b>WESTBANK FIRST NATION / PREMIÈRE NATION DE WESTBANK</b>			
Campbell Road Capital Expenditure By-law			
No. 01-TX-01 .....	2001-05-05	5:2.300	

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<b>Congar Road Improvement</b>			
By-law No. 99-TX-05.....	2000-05-07	4:2.309	
Design and Mapping By-law No. 03-TX-01....	2003-05-18	8:1.203	
1997 Expenditure By-law Annual Budget .....	1997-07-29	2:1.337	
1998 Expenditure By-law Annual Budget .....	1998-05-28	3:1.95	
1999 Expenditure By-law Annual Budget .....	1999-05-28	3:2.430	
2001 Expenditure By-law Annual Budget .....	2001-06-15	5:2.296	
2002 Expenditure By-law Annual Budget .....	2002-05-29	6:2.539	
2003 Expenditure By-law Annual Budget .....	2003-05-25	8:1.199	
2004 Expenditure By-law Annual Budget .....	2004-05-31	8:2.496	
2005 Expenditure By-law Annual Budget .....	2005-05-31	9:2.435	
Expenditure By-law Annual Budget 2006 .....	2006-05-31	10:2.736	
Expenditure By-law Annual Budget 2007 .....	2007-06-04	11:2.501	
Expenditure By-law Annual Budget 2008 .....	2008-06-12	12:2.804	
Expenditure By-law Annual Budget 2009 .....	2009-06-15	13:3.1995	
Expenditure By-law Annual Budget 2010 .....	2010-06-11	14:2.793	
Expenditure By-law Annual Budget 2011 .....	2011-06-14	15:3.1859	
Expenditure By-law Annual Budget 2012 .....	2012-05-08	16:3.1914	
<b>Old Ferry Wharf Road Waterworks</b>			
By-law No. 99-TX-04.....	1999-10-17	4:2.312	
<b>Property Assessment Amendment</b>			
By-law 97-TX-05.....	1997-10-31	2:2.754	

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Property Taxation Amendment By-law 97-TX-04.....	1997-12-19	2:2.757	
Property Taxation Amendment By-law 99-TX-01.....	1999-06-23	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02.....	2005-07-13	10:1.400	
Property Taxation Amendment By-law 09-TX-04..	2009-12-18	14:1.194	
Property Taxation By-law No. 05-TX-03.....	2005-12-22	10:2.739	
Property Taxation By-law No. 12-TX-04.....	2012-08-07	17:1.589	
Purchase of Sensisyusten School Bus Capital Expenditure By-law No. 11-TX-03.....	2011-03-16	15:3.1869	
1997 Tax Rate Schedule Amending By-law ....	1997-05-28	2:1.339	
1998 Tax Rate Schedule Amending By-law.....	1998-05-28	3:1.97	
1999 Tax Rate Schedule Amending By-law ....	1999-05-28	3:2.432	
2000 Tax Rate Schedule Amending By-law.....	2000-06-01	4:2.307	
2001 Tax Rate Schedule Amending By-law.....	2001-05-30	5:2.298	
2002 Tax Rate Schedule Amending By-law.....	2002-05-29	6:2.541	
2003 Tax Rate Schedule Amending By-law.....	2003-05-25	8:1.201	
2004 Tax Rate Schedule Amending By-law.....	2004-05-31	8:2.498	
2005 Tax Rate Schedule Amending By-law.....	2005-05-31	9:2.438	
Tax Rate Schedule Amending By-law 2006 ....	2006-05-31	10:2.743	
Tax Rate Schedule Amending By-law 2007 ....	2007-06-04	11:2.505	

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Tax Rate Schedule Amending By-law 2008 ....	2008-06-12	12:2.815	
Tax Rate Schedule Amending By-law 2009 ....	2009-06-15	13:3.2002	
Tax Rate Schedule Amending By-law 2010 ....	2010-06-11	14:2.796	
Tax Rate Schedule Amending By-law 2011 .....	2011-06-14	15:3.1872	
Tax Rate Schedule Amending By-law 2012 ....	2012-05-08	16:3.1917	
Taxation Expenditure Amendment			
By-law 97-TX-03 .....	1997-07-29	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 ....	1998-02-01	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02 .....	2000-05-07	4:2.315	<b>repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)</b>
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 .....			
[Tsinstikeptum] IR No. 9 Community Message Board and Sculpture Capital Expenditure	2000-12-21	5:2.309	
By-law No. 11-TX-09 .....	2012-03-09	16:2.1263	
[Tsinstikeptum] IR No. 09 East Boundary Road Sidewalk Development Project Phase III			
Capital Expenditure By-law No. 10-TX-05 ...	2010-11-02	15:1.585	
[Tsinstikeptum] IR No. 9 East Boundary Road Sidewalk Development Project Phase V			
Capital Expenditure By-law No. 11-TX-07 ..	2011-12-20	16:2.1268	

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[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-02 .....	2011-03-16	15:3.1866	
[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10 .....	2012-03-09	16:2.1271	
[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-05 .....	2012-10-10	17:1.579	
[Tsinstikeptum] IR No. 9 Old Okanagan Highway Sidewalk Development Project Phase IV Capital Expenditure By-law No. 11-TX-06 .....	2011-08-17	16:1.493	

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[Tsinstikeptum] I.R. #9 Pine Stadium			
Lighting Improvement Project Capital			
Expenditure By-law No. 04-TX-02 .....	2004-07-06	8:2.501	
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion			
Recreation Project Capital Expenditure			
By-law No. 09-TX-01 .....	2009-04-27	13:3.1999	
[Tsinstikeptum] IR No. 09 Sensisyusten			
Gymnasium Floor Replacement Capital			
Expenditure By-law No. 10-TX-04 .....	2010-11-02	15:1.591	
[Tsinstikeptum] I.R. #9 Sidewalk Development			
Project Phase I & II Capital Expenditure			
By-law No. 09-TX-05 .....	2009-11-16	14:1.191	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T			
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[Tsinstikeptum] I.R. #9 Water Distribution System			
Capital Expenditure By-law No. 02-TX-04 ..	2002-11-30	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir			
Expansion Project Capital Expenditure			
By-law No. 06-TX-03 .....	2006-11-16	11:1.156	
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[Tsinstikeptum] I.R. #10 Campbell Road Sewer Project Capital Expenditure	2012-08-07	17:1.583	
By-law No. 12-TX-03 .....			
Tsinstikeptum I.R. #10 Capital Expenditure	2000-05-07	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
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Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 .....			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access	2000-12-21	5:2.311	
Improvement Project Capital Expenditure			
By-law No. 03-TX-05 .....	2004-05-10	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment	2005-12-16	10:2.750	
By-law No. 05-TX-01 .....			
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure	2003-11-18	8:2.509	
By-law No. 03-TX-04 .....			
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[Tsinstikeptum] IR #10 Lindley Government Building First Floor Renovation Capital Expenditure By-law No. 11-TX-08 .....	2011-12-20	16:2.1276	
[Tsinstikeptum] I.R. #10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....	2001-05-05	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03.....	2008-01-16	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01.....	2004-05-10	8:2.517	
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<b>WHISPERING PINES/CLINTON INDIAN BAND / BANDE INDIENNE WHISPERING PINES/CLINTON</b>			
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1998 Rates By-law .....	1998-06-18	2:2.760	
1999 Rates By-law .....	1999-07-20	3:2.435	
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<b>WHISPERING PINES/CLINTON (suite)</b>			
2003 Rates By-law .....	2003-11-18	8:2.522	
2004 Rates By-law .....	2004-08-18	9:1.248	
2005 Rates By-law .....	2005-09-28	10:1.406	
2006 Rates By-law .....	2006-07-10	10:2.757	
2007 Rates By-law .....	2007-08-07	11:2.508	
2008 Rates By-law .....	2009-04-08	13:3.2005	
2009 Rates By-law .....	2009-10-27	13:4.2536	
2010 Rates By-law .....	2010-08-28	15:1.594	
2011 Rates By-law .....	2011-08-30	16:1.496	
<b>WILLIAMS LAKE INDIAN BAND / BANDE INDIENNE WILLIAMS LAKE</b>			
Property Assessment and Taxation By-law .....	2004-04-19	8:2.524	
Property Taxation Expenditure By-law .....	2006-07-19	11:1.160	
Rates By-law 2006 .....	2006-05-31	11:1.166	
Rates By-law 2007 .....	2007-08-07	11:2.510	
Rates By-law 2008 .....	2009-02-06	13:3.2007	
2009 Rates By-law .....	2009-10-19	13:4.2538	
2010 Rates By-law .....	2010-08-28	15:1.596	
2011 Rates By-law .....	2011-08-30	16:1.498	
2012 Rates By-law .....	2012-09-14	17:1.595	
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2008 Rates By-law .....	2008-11-17	13:1.622	
2009 Rates By-law .....	2009-10-27	13:4.2566	
2010 Rates By-law .....	2011-03-02	15:3.1899	



### TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website ([www.fntc.ca](http://www.fntc.ca)).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 17:1.11).

### TABLEAU DES NORMES ET PROCÉDURES

Le présent tableau énumère les normes et procédures établies par la Commission de la fiscalité des premières nations (CFPN) en vertu de la *Loi sur la gestion financière et statistique des premières nations* qui ont été publiées jusqu'à ce jour dans la *Gazette des premières nations*. Ces normes et procédures sont publiées dans les deux langues officielles. Le présent tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des normes et procédures figure dans une colonne distincte.

La CFPN peut modifier ces normes au besoin en adoptant une résolution à cet effet lors d'une réunion dûment convoquée de ses membres. Les normes de la CFPN, y compris celles qui ont été modifiées, sont accessibles sur le site Web de la CFPN ([www.fntc.ca](http://www.fntc.ca)).

La colonne intitulée « Codification » indique que la version originale d'un document et ses modifications ultérieures ont été réunies dans un même texte.

L'endroit où figurent les normes ou les procédures dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 17:1.11).

<b>Title</b>	<b>Effective date</b>	<b>Consolidation</b>	<b>F.N. Gaz</b>	<b>Remarks</b>
<b>Titre</b>	<b>Date d'entrée en vigueur</b>	<b>Codification</b>	<b>Gaz. PN</b>	<b>Remarques</b>
<b>FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS</b>				
<b>STANDARDS / NORMES</b>				
Standards Establishing Criteria for Approval of Borrowing Laws.....	2008-09-17	2011-12-15	16:1.9	
Normes établissant les critères d'agrément des lois sur l'emprunt .....	2008-09-17	2011-12-15	16:1.36	
Standards for First Nation Business Activity Tax Laws .....	2012-03-29		16:2.691	
Normes relatives aux lois sur les taxes sur les activités commerciales des premières nations.....	2012-03-29		16:2.713	
Standards for First Nation Delegation Laws ....	2011-10-06		16:1.20	
Normes relatives aux lois sur la délégation de pouvoirs des premières nations .....	2011-10-06		16:1.48	
Standards for First Nation Development Cost Charges Laws.....	2009-06-10	2011-06-14	15:3.1436	
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	2009-06-10	2011-06-14	15:3.1481	
Standards for First Nation Expenditure Laws ...	2007-10-22	2012-12-12	17:1.3	
Normes relatives aux lois sur les dépenses des premières nations .....	2007-10-22	2012-12-12	17:1.23	
Standards for First Nation Property Assessment Laws.....	2007-10-22	2012-10-03	17:1.11	
Normes relatives aux lois sur l'évaluation foncière des premières nations .....	2007-10-22	2012-10-03	17:1.32	

<b>Title</b> <b>Titre</b>	<b>Effective date</b> <b>Date d'entrée</b> <b>en vigueur</b>	<b>Consolidation</b> <b>Codification</b>	<b>F.N. Gaz</b> <b>Gaz. PN</b>	<b>Remarks</b> <b>Remarques</b>
<b>FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS</b>				
<b>STANDARDS (continued) / Normes (suite)</b>				
Standards for First Nation Property Taxation Laws .....	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations .....	2007-10-22	2011-03-29	15:3.1502	
Standards for First Nation Service Tax Laws....	2010-02-10		14:2.277	Revoked and replaced 2012-06-20
Normes relatives aux lois sur les taxes sur les services des premières nations .....	2010-02-10		14:2.292	Abrogées et remplacées 2012-06-20
Standards for First Nation Service Tax Laws....	2012-06-20		16:3.1415	
Normes relatives aux lois sur les taxes sur les services des premières nations .....	2012-06-20		16:3.1429	
Standards for First Nation Tax Rates Laws.....	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
Normes relatives aux lois sur les taux d'imposition foncière des premières nations ..	2007-10-22	2011-03-29	15:3.1511	Abrogées et remplacées 2011-12-15
<b>Standards for First Nation Tax Rates Laws, 2011.....</b>				
Normes relatives aux lois sur les taux d'imposition des premières nations (2011).....	2011-12-15		16:1.23	
Standards for First Nation Taxpayer Representation to Council Laws.....	2010-02-10		16:1.51	
			14:2.288	

<b>Title</b>	<b>Effective date</b>	<b>Consolidation</b>	<b>F.N. Gaz</b>	<b>Remarks</b>
<b>Titre</b>	<b>Date d'entrée en vigueur</b>	<b>Codification</b>	<b>Gaz. PN</b>	<b>Remarques</b>
<b>FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS</b>				
<b>STANDARDS (continued) / NORMES (suite)</b>				
Normes relatives aux lois sur la représentation des intérêts des contribuables auprès du conseil.....	2010-02-10		14:2.304	
Standards for the Form and Content of First Nation Borrowing Laws .....	2008-09-17	2011-12-15	16:1.29	
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations ..	2008-09-17	2011-12-15	16:1.58	
Standards for the Submission of Information Required under Section 8 of the Act .....	2008-07-09	2008-09-17	12:3.955	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi .....	2008-07-09	2008-09-17	12:3.1012	
<b>PROCÉDURES / PROCÉDURES</b>				
Procedures Respecting the Approval of First Nation Local Revenue Laws .....	2009-06-10		13:3.1444	
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations ...	2009-06-10		13:3.1448	