

First Nations Gazette

Gazette des premières nations



2013
Vol. 17, No. 2 / n° 2
Pages 719 – 1396

cited F.N. Gaz. 2013.17:2
référence : Gaz. PN 2013.17:2

MANAGING EDITOR / DIRECTRICE DE RÉDACTION

Zandra L. Wilson, B.A., LL.B.

EDITORIAL ASSISTANT / ADJOINTE À LA RÉDACTION

Janet Drysdale, B.A., LL.B., LL.M.

First Nations Tax Commission / Commission de la fiscalité des premières nations
and / et
Native Law Centre
2013

© 2013

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

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

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

C.T. (Manny) Jules, Chief Commissioner

David Paul, Deputy Chief Commissioner

Céline Auclair Leslie Brochu

Lester Lafond Ken Marsh

William (Bill) McCue Terry Nicholas

Randy Price Ann Shaw

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

Lester Lafond Sákéj Henderson David Paul

Ken Scopick Zandra Wilson

Trenton Paul Tracey Simon

Brent Moreau Lilian Richards

First Nations Gazette / Gazette des premières nations

<http://www.fng.ca>

**Subscription and Distribution Office / Service des abonnements et
de la distribution**

First Nations Gazette / Gazette des premières nations
Native Law Centre

University of Saskatchewan

160 Law Building / salle 160, Law Building

15 Campus Drive / 15, promenade Campus

Saskatoon, Saskatchewan S7N 5A6

Telephone / téléphone : (306) 966-6196

Fax / télécopieur : (306) 966-6207

E-mail / courriel : nlc.publications@usask.ca

Website / site Web : <http://www.usask.ca/nativelaw/publications/>

The *First Nations Gazette* is ordinarily published semi-annually in March and October. Additional issues are published whenever the number of First Nation laws having received approval warrants publication.

2013 subscription rate: \$115 (Can.).

La Gazette des premières nations est habituellement publiée deux fois par an, en mars et en octobre. Toutefois, des éditions spéciales sont publiées si le nombre de textes législatifs des premières nations ayant été agréés justifie leur publication dans la *Gazette*.

Prix d'abonnement (2013) : 115 \$CAN

ISSN 1206-9086



FIRST NATIONS GAZETTE

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

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

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

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

Format

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

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

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

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Nadleh Whut'en Band Property Assessment Law, 2013*, F.N. Gaz. 2013.17:2.887. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume:issue.page.

Waiver Notice

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

GAZETTE DES PREMIÈRES NATIONS

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

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

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

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

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

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, *Nadleh Whut'en Band Property Assessment Law, 2013*, Gaz. P.N. 2013.17:2.887. 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*.

CONTENTS
TABLE DES MATIÈRES

Standards, Procedures, and Laws under the *First Nations Fiscal Management Act* (FMA)

Normes, procédures et lois sous le régime de la *Loi sur la gestion financière des premières nations* (LGFPN)

STANDARDS ESTABLISHED BY THE FIRST NATIONS TAX
COMMISSION (FNTC)

NORMES ÉTABLIES PAR LA COMMISSION DE LA FISCALITÉ DES
PREMIÈRES NATIONS (CFPN)

Standards Establishing Criteria for Approval of Borrowing Laws...	721
Standards for the Form and Content of First Nation Borrowing Laws	733
Normes établissant les critères d'agrément des lois sur l'emprunt...	740
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations	753

FIRST NATION LAWS APPROVED BY THE FIRST NATIONS TAX
COMMISSION UNDER SECTION 5 OF THE FMA AND FIRST NATION LAWS
APPROVED BY THE FIRST NATIONS FINANCIAL MANAGEMENT BOARD UNDER
SECTION 9 OF THE FMA

LOIS DES PREMIÈRES NATIONS AGRÉÉES PAR LA COMMISSION DE LA FISCALITÉ
DES PREMIÈRES NATIONS EN VERTU DE L'ARTICLE 5 DE LA LGFPN ET LOIS
DES PREMIÈRES NATIONS AGRÉÉES PAR LE CONSEIL DE GESTION FINANCIÈRE
DES PREMIÈRES NATIONS EN VERTU DE L'ARTICLE 9 DE LA LGFPN

British Columbia / Colombie-Britannique

Cowichan Tribes First Nation / Première Nation Cowichan Tribes	
Property Assessment Law, 2013	761
Property Taxation Law, 2013	798
Kitselas First Nation / Première Nation Kitselas	
Financial Administration Law, 2012.....	835
Nadleh Whut'en Band / Bande Nadleh Whut'en	
Property Assessment Law, 2013	887
Property Taxation Law, 2013	924
Osoyoos Indian Band / Bande indienne Osoyoos	
Property Taxation Law, 2012.....	960
Songhees First Nation / Première Nation Songhees	
Annual Expenditure Law, 2013	998
Annual Rates Law, 2013	1004

Tk'emlúps te Secwépemc	
Annual Expenditure Law, 2012, Amendment Law No. 1...	1008
Financial Administration Law, 2012.....	1011
Tsawout First Nation / Première Nation Tsawout	
Borrowing Agreement Law, 2012.....	1062
We Wai Kai Nation / Nation We Wai Kai	
2012 Transition Year Annual Rates and Expenditure Law, 2013	1094
<i>Manitoba</i>	
Buffalo Point First Nation / Première Nation Buffalo Point	
Annual Expenditure Law, 2013	1100
Annual Rates Law, 2013	1104
Property Assessment Amendment Law, 2013	1107
Property Taxation Amendment Law, 2013	1110
Cross Lake First Nation / Première Nation Cross Lake	
Financial Administration Law, 2012	1113
<i>Quebec / Québec</i>	
Conseil des Montagnais du Lac Saint-Jean / Lac Saint-Jean Montagnais Council	
Loi sur l'administration financière de Pekuakamiulnuatsh Takuhikan	1164
<i>Saskatchewan</i>	
Whitecap Dakota First Nation / Première Nation Whitecap Dakota	
Property Assessment Law, 2012.....	1204
Property Taxation Law, 2012.....	1242
Table of First Nation Laws, By-laws, and Codes	
Tableau des lois, règlements administratifs et codes des premières nations	1283
Table of Standards and Procedures	
Tableau des normes et procédures.....	1393

Standards, Procedures, and Laws under the *First Nations Fiscal Management Act (FMA)*

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

Normes, procédures et lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)*

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



STANDARDS ESTABLISHING CRITERIA FOR APPROVAL OF BORROWING 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 criteria for the approval of laws made under paragraph 5(1)(d) of the Act;
- B. Subsection 32(1) of the Act provides that the Commission must not approve a law made under paragraph 5(1)(d) of the Act for financing capital infrastructure unless the First Nation has unutilized borrowing capacity;
- C. 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
- D. 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 criteria for Commission approval of First Nation borrowing laws enacted under paragraph 5(1)(d) of the Act. These Standards are used by the Commission in its review and approval of First Nations' borrowing 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 borrowing law submitted to the Commission for approval under the Act. These Standards do not apply to a borrowing agreement law.

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;
- “aggregate capital liabilities” means all of the liabilities of the First Nation payable from local revenues, as set out in subsection 3.3;
- “Authority” means the First Nations Finance Authority established under the Act;
- “average residential tax levy” means the average tax levy on residential property subject to taxation by a First Nation, calculated in accordance with subsection 6.4;
- “borrowing agreement law” means a law made under paragraph 5(1)(d) of the Act that authorizes a First Nation to enter into a borrowing agreement with the Authority respecting the use of local revenues and does not authorize borrowing by a First Nation;
- “borrowing law” means a law made under paragraph 5(1)(d) of the Act respecting the use of local revenues, other than a borrowing agreement law;
- “Commission” means the First Nations Tax Commission established under the Act;
- “completed”, in respect of a capital infrastructure project, means that the project has been certified as substantially completed by a registered professional;
- “debt servicing costs” means the estimated annual cost of servicing the aggregate capital liabilities of the First Nation for a year, as determined under subsection 3.1;
- “First Nation” means a band named in the schedule to the Act;
- “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;
- “previous year’s revenues” means local revenues of the First Nation received in the budget year prior to the year in which the First Nation submits a borrowing law to the Commission for approval, as determined in accordance with section 4;
- “project” means the provision of capital infrastructure that a First Nation proposes to finance, in whole or in part, by borrowing under a borrowing law;

“project plan” means a plan relating to proposed borrowing that meets the requirements set out in section 9;

“Province” refers to the province in which the reserve is situated;

“refinancing” means the replacement of an existing debt obligation with borrowing authorized under a borrowing law;

“registered professional” means an individual qualified and licensed as a professional engineer or architect in the Province; and

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

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

[am. FNLC Resolution 2011-03-29; 2011-12-15; 2012-12-12.]

PART VI STANDARDS

1. Determination of Unutilized Borrowing Capacity

1.1 The Commission will determine the unutilized borrowing capacity of a First Nation at the time a borrowing law is submitted to the Commission for review and approval.

1.2 A First Nation has sufficient unutilized borrowing capacity to undertake the borrowing under a proposed borrowing law where the requirements in subsection 1.3 are met.

1.3 At the time a First Nation proposes to borrow under a borrowing law,
(a) the debt servicing costs of the First Nation must not exceed twenty five percent (25%) of the previous year’s revenues; and
(b) the borrowing under the proposed borrowing law must not cause the debt servicing costs of the First Nation to exceed twenty-five percent (25%) of the previous year’s revenues.

2. Borrowing for Capital Infrastructure

2.1 A borrowing law must authorize borrowing only for
(a) the provision of capital infrastructure to the reserve that is within the categories of capital infrastructure listed in Schedule I to this Standard; or
(b) refinancing an existing debt obligation where
(i) the debt was originally incurred to provide capital infrastructure to the reserve that is within the categories of capital infrastructure listed in Schedule I to this Standard, and
(ii) the capital infrastructure has been completed.

2.2 In addition to other requirements and limitations in these Standards, a borrowing law for refinancing must not authorize borrowing in an amount that exceeds the First Nation's existing capital debt obligation in respect of the capital infrastructure project for which the refinancing is proposed.

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

3. Debt Servicing Costs

3.1 The debt servicing costs of a First Nation will be determined by the Commission based on the Commission's estimate of the annual costs of servicing the aggregate capital liabilities of the First Nation.

3.2 In calculating the estimated annual costs of servicing the aggregate capital liabilities of the First Nation in relation to the borrowing proposed under a borrowing law,

- (a) the First Nation must use the interest rate for the applicable borrowing term as posted on the website of the Authority at the time the borrowing law is submitted to the Commission for approval; and
- (b) the Commission must consider the interest rate for the applicable borrowing term as posted on the website of the Authority at the time the borrowing law is considered for approval by the Commission.

3.3 The aggregate capital liabilities of a First Nation include

- (a) the general capital commitments of the First Nation against local revenues;
- (b) the contingent capital commitments of the First Nation against local revenues;
- (c) all debts of the First Nation for moneys borrowed under borrowing laws of the First Nation;
- (d) all unused borrowing authorized under borrowing laws of the First Nation for which the authority to borrow has not yet expired;
- (e) the total amount of all outstanding loan guarantees given by the First Nation; and
- (f) any other non-current capital liabilities against local revenues.

[am. FNTC Resolution 2011-12-15.]

4. Previous Year's Revenues

Subject to section 5 and section 6, the previous year's revenues of a First Nation are the total revenues of the First Nation from the following sources:

- (a) all local revenues received by the First Nation in that year, not including moneys received as development cost charges; and
- (b) investment income derived from local revenues in that year.

5. Local Revenues from British Columbia Class 4 (Major Industry) Properties

5.1 For reserves located in British Columbia, local revenues derived from property value taxes levied on Class 4 (Major Industry) properties will be determined by applying the tax rate calculated under subsection 5.2 to the assessed value of the property calculated under subsection 5.3, as follows:

(calculated tax rate) x (calculated assessed value) = local revenue from Class 4 property.

5.2 The calculated tax rate is the lower of

- (a) the actual tax rate levied by the First Nation; and
- (b) the provincial average tax rate for Class 4 property.

5.3 The calculated assessed value is

- (a) the total assessed value of all Class 4 properties on the reserve if the total is equal to or less than twenty percent (20%) of the total assessed value of all assessable properties on the reserve; or
- (b) twenty percent (20%) of the total assessed value of all assessable properties on the reserve, if the total assessed value of all Class 4 properties on the reserve is greater than twenty percent (20%) of the total assessed value of all assessable properties on the reserve.

6. Local Revenues from Certain Residential Properties

6.1 Where a First Nation derives local revenues from property value taxes levied on residential properties, and

- (a) the total assessed value of all assessable residential property on the reserve is greater than eighty-five percent (85%) of the total assessed value of all assessable property on the reserve, and
- (b) the average residential tax levy is less than the amount determined under subsection 6.5,

the local revenues derived from property value taxes levied on residential properties will be calculated as provided in this section.

6.2 Where the First Nation's average residential tax levy is less than or equal to the amount determined under subsection 6.6, the local revenues derived from residential assessments will be discounted by seventy-five percent (75%).

6.3 Where the First Nation's average residential tax levy is greater than the amount determined under subsection 6.6 and less than or equal to the amount determined under subsection 6.5, the local revenues derived from residential assessments will be discounted by the ratio determined by dividing the average residential tax levy by the amount determined under subsection 6.5, as follows:

$[(\text{average residential tax levy}) \div (\text{subsection 6.5 amount})] \times (\text{local revenues from residential assessments}) = \text{discounted local revenues from residential assessments.}$

6.4

(a) The calculation of the average residential tax levy must deduct the amount of any homeowner grant, residential tax credit or similar tax reduction program given by the First Nation.

(b) The average residential tax levy is calculated as follows:

$[(\text{residential tax rate} \times \text{total residential assessed values})] - (\text{total residential grants or credits}) \div (\text{total number of residential folios}) = \text{average residential tax levy.}$

6.5 For the purposes of paragraph 6.1(b), the amount is seven hundred dollars (\$700) for the 2010 calendar year, and will be adjusted in each subsequent year by the national rate of inflation.

6.6 For the purposes of subsections 6.2 and 6.3, the amount is five hundred and twenty-five dollars (\$525) for the 2010 calendar year, and will be adjusted in each subsequent year by the national rate of inflation.

[am. FNTC Resolution 2011-12-15; 2012-12-12.]

7. Public Input Requirements

7.1 The Council of a First Nation must, at least thirty (30) days before making a borrowing law,

- (a) publish a notice of the proposed borrowing law in a local newspaper;
- (b) post the notice in a public place on the reserve of the First Nation; and
- (c) send the notice to the Commission.

7.2 The notice required under subsection 7.1 must

- (a) describe the proposed borrowing law;
- (b) state where a copy of the proposed borrowing law may be obtained;
- (c) state where the project plan relating to the proposed borrowing law may be viewed;
- (d) invite representations regarding the proposed borrowing law to be made, in writing, to the Council within thirty (30) days after the date stated in the notice; and
- (e) if the Council is to review the proposed borrowing law at a public meeting, state the time and place of the meeting.

7.3 During the thirty (30) day period referred to in subsection 7.1, the First Nation must make the project plan relating to the proposed borrowing law available for

viewing by any First Nation member or taxpayer, or any other person who may be affected by the proposed borrowing law.

7.4 When the Council of a First Nation sends a borrowing law to the Commission for approval, the Council must

- (a) provide a copy of the borrowing law to any persons who made representations under paragraph 7.2(d), or under the First Nation’s law referred to in subsection 7.5; and
- (b) invite those persons to make written representations to the Commission within fifteen (15) days after the day on which they receive the copy of the borrowing law.

7.5 Where a First Nation has a law that provides for taxpayer and member notice and input into the First Nation’s law development and approval processes, Council may follow the processes in such a law instead of the processes in subsections 7.1, 7.2 and 7.3, provided the First Nation’s processes require reasonable notice to taxpayers and members respecting the borrowing law, access to the project plan, and an opportunity for public input on the borrowing law.

7.6 The Commission may exempt a First Nation from the requirements of this section in respect of an amendment to a borrowing law, where the Commission determines that the amendment is not significant.

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

8. Submitting a Borrowing Law to the Commission

When submitting a borrowing law to the Commission for approval, the First Nation must submit

- (a) a description of the notices that were given and any public input process undertaken by the Council before making the borrowing law;
- (b) copies of any written representations received by the Council; and
- (c) a copy of the project plan relating to the proposed borrowing law.

9. Project Plan

9.1 The First Nation must develop a project plan in support of the proposed borrowing law that meets the requirements of subsections 9.6, 9.7 and 9.8, and includes, for

- (a) borrowing other than refinancing, the elements set out in subsections 9.2, 9.4 and 9.5; and
- (b) refinancing, the elements set out in subsections 9.3 and 9.4.

9.2 The project plan for borrowing other than refinancing must describe the project in sufficient detail to demonstrate that the project is for the development of capital infrastructure for the provision of local services, and must include

- (a) a description of the nature of the project;
 - (b) a description of how the project will serve and benefit the community, including any assumptions used to quantify the benefits;
 - (c) a description of how the project meets the long-term infrastructure needs of the community;
 - (d) details respecting how the project will be construction bonded;
 - (e) details respecting whether the project is to provide new infrastructure, or to expand, improve or replace existing infrastructure;
 - (f) details respecting the proposed financing for the project; and
 - (g) a detailed estimate of the costs of constructing, operating and maintaining the infrastructure and of its eventual replacement.
- 9.3 The project plan for refinancing must describe the completed project in sufficient detail to demonstrate that the project developed capital infrastructure for the provision of local services, and must include
- (a) a brief description of the project, and the date the project was completed;
 - (b) details respecting the original financing of the project, the total outstanding capital debt obligations, and the proposed amount and time frame of the refinancing; and
 - (c) a budget outlining the actual costs of constructing, operating and maintaining the infrastructure and of its eventual replacement.
- 9.4 The project plan must set out a fiscal forecast of revenues and expenditures over the next five (5) years, including the assumptions used in estimating future property tax revenues and growth in the assessment base.
- 9.5 The project plan must include land development and impact information, including
- (a) a description of any land that will be serviced as a result of the project;
 - (b) a description of the types of development the First Nation proposes for each parcel of land serviced by the project, to the extent known;
 - (c) identification of all interests in land required for the project and confirmation that the First Nation has legally acquired, or secured the right to legally acquire, these interests in land;
 - (d) a description of all other infrastructure required to enable development on the lands serviced by the project; and
 - (e) confirmation that all required environmental investigations, assessments and reports have been undertaken and completed, and all environmental approval requirements applicable to the project have been met.

- 9.6 The First Nation must attach to the project plan
- (a) for borrowing other than refinancing,
 - (i) a report, certified by a registered professional, confirming that the project plan includes the elements set out in paragraphs 9.2(a), 9.2(g) and 9.5(e), and
 - (ii) confirmation by the First Nation that the project plan includes the elements set out in subsections 9.2, 9.4 and 9.5, other than those elements confirmed in the report provided under subparagraph (i); and
 - (b) for refinancing, confirmation by the First Nation that the project plan includes the elements set out in subsections 9.3 and 9.4.
- 9.7 A registered professional providing a certified report under subparagraph 9.6(a)(i) must provide the Commission with a letter confirming that he or she
- (a) is qualified as a registered professional in good standing; and
 - (b) has and maintains professional errors and omissions liability insurance in an amount sufficient to cover the registered professional's potential liability arising out of the provision of the report, including in the performance or non-performance of the work required to provide the report.
- 9.8 The confirmation required under subparagraph 9.6(a)(ii) or paragraph 9.6(b) must be
- (a) made by an officer of the First Nation duly authorized by the Council to confirm the matters required on behalf of the First Nation; and
 - (b) in writing and certified or sworn to be true by the authorized signatory of the First Nation.

[am. FNITC Resolution 2011-03-29; 2011-12-15; 2012-12-12.]

PART VII

COMING INTO FORCE

These Standards are established and in effect as of September 17, 2008.

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**CAPITAL INFRASTRUCTURE CATEGORIES**

General Government

- Administrative Building Design
- Administrative Building Construction
- Legislative Building Design
- Legislative Building Construction

Protection Services

- a. Police
 - Police Station Design
 - Police Station Construction
- b. Fire
 - Fire Hall Design
 - Fire Hall Construction
- c. Other Protection Services
 - Animal Control Building Construction

Health Services

- Community Health Buildings and related infrastructure

Transportation and Communication

- a. Roads and Streets
 - Ferries
 - Road Design
 - Road Construction
 - Bridge Design
 - Bridge Construction
 - Boulevard Construction
 - Boulevard Design
 - Overpass Design
 - Overpass Construction
 - Sidewalks and Curb Construction
 - Street Light Installation
 - Traffic Island Construction
 - Traffic Signal Installation
- b. Parking
 - Parkade Design
 - Parkade Construction
 - Parking Lot Design
 - Parking Lot Construction
 - Parking Meter Installation

- c. Communications
 - Telephone Services
 - Internet Access Services
 - Equipment used to move signals electronically over wires or through the air
- d. Other Transportation and Communication
 - Supply of Electricity or Natural Gas to area of land development

Recreation and Culture

- a. Recreation
 - Arena Design
 - Arena Construction
 - Ballpark Design
 - Ballpark Construction
 - Recreation Building Design
 - Recreation Building Construction
 - Park Design
 - Park Construction
 - Playground Design
 - Playground Construction
 - Swimming Pool Design
 - Swimming Pool Construction
- b. Culture
 - Museum Facility Design
 - Museum Facility Construction
 - Library Design
 - Library Construction
 - Community Hall Design
 - Community Hall Construction
 - Art Gallery Design
 - Art Gallery Construction

Environment

- a. Water Purification and Supply
 - Intake Facilities Design
 - Intake Facilities Construction
 - Storage Facilities Design
 - Storage Facilities Construction
 - Treatment Plant Design
 - Treatment Plant Construction
 - Pipe System Construction
 - Pump Stations Design
 - Pump Stations Construction
 - Pressure Reducing Stations Design

Pressure Reducing Stations Operation

- b. Sewage Collection and Disposal
 - Liquid Waste Disposal Planning
 - Sewage Collection System Design
 - Sewage Collection System Construction
 - Trunk Sewer System Design
 - Trunk Sewer System Construction
 - Treatment Plants Design
 - Treatment Plants Construction
 - Sewage Discharge Facilities Design
 - Sewage Discharge Facilities Construction
- c. Other Environmental Services
 - Dike Design
 - Dike Construction
 - Erosion Control Structures Design
 - Erosion Control Structures Construction
 - Retaining Walls Design
 - Retaining Walls Construction
 - Drainage Ditches Design
 - Drainage Ditches Construction
 - Flood Boxes Design
 - Flood Boxes Construction
 - Sea and Harbour Walls Design
 - Sea and Harbour Walls Construction
 - Waterfront Walkways Design
 - Waterfront Walkways Construction
 - Wharves and Floats Design
 - Wharves and Floats Construction

Acquisition of Interests in Land

The acquisition of interests in land required to complete a capital infrastructure project within any of the above categories.

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

**STANDARDS FOR THE FORM AND CONTENT OF
FIRST NATION BORROWING 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 laws enacted under paragraph 5(1)(d) of the Act. These Standards are used by the Commission in its review and approval of First Nations' borrowing laws and borrowing agreement 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 law made under paragraph 5(1)(d) of the Act 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;
- “Authority” means the First Nations Finance Authority established under the Act;
- “borrowing agreement” means an agreement between the Authority and the First Nation that includes their contractual obligations respecting borrowing authorized under a borrowing law;
- “borrowing agreement law” means a law made under paragraph 5(1)(d) of the Act that authorizes a First Nation to enter into a borrowing agreement with the Authority respecting the use of local revenues and does not authorize borrowing by a First Nation;
- “borrowing law” means a law made under paragraph 5(1)(d) of the Act respecting the use of local revenues, other than a borrowing agreement law;
- “capital infrastructure project” means the project respecting which the First Nation wishes to undertake the borrowing to be authorized by a borrowing law;
- “Commission” means the First Nations Tax Commission established under the Act;
- “First Nation” means a band named in the schedule to the Act;
- “interim long-term financing” means financing provided by the Authority to a First Nation in anticipation of the inclusion and replacement of such financing by long-term financing in an issue of debt securities by the Authority;
- “promissory note” means a contractual promise to pay that sets out a schedule of repayment of principal and interest;
- “refinancing” means the replacement of an existing debt obligation with financing authorized under a borrowing law; and
- “security issuing council resolution” means a Council resolution containing the requirements set out in subsection 4.2.

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 2011-12-15; 2012-12-12.]

PART VI STANDARDS

1. Required Information

1.1 A borrowing law must

- (a) set out the estimated cost of undertaking the capital infrastructure project or, where the borrowing law is for refinancing, the actual cost of the capital infrastructure project;
- (b) state the amount of the First Nation’s capital liabilities authorized as of the date of the borrowing law, and attach a certificate from an authorized officer of the First Nation in the form attached to these Standards as a Schedule;
- (c) state that the First Nation has sufficient unutilized borrowing capacity to undertake the borrowing authorized by the borrowing law;
- (d) state that the First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act that has been approved by the First Nations Financial Management Board as required under section 4 of the Act; and
- (e) state that the First Nation has obtained the required certificate under subsection 50(3) of the Act, and attach a copy of the certificate as a schedule to the borrowing law.

[am. FNTC Resolution 2011-12-15; 2012-12-12.]

1.2 A borrowing agreement law must

- (a) state that the First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act that has been approved by the First Nations Financial Management Board as required under section 4 of the Act;
- (b) state that the First Nation has obtained the required certificate under subsection 50(3) of the Act, and attach a copy of the certificate as a schedule to the borrowing agreement law;
- (c) authorize the First Nation to enter into the borrowing agreement and authorize and direct specified authorized signatories to execute the borrowing agreement on behalf of the First Nation; and
- (d) attach the authorized form of the borrowing agreement as a schedule to the borrowing agreement law.

[am. FNTC Resolution 2008-12-16.]

2. Authorization to Borrow

A borrowing law must

- (a) provide a description of the capital infrastructure project respecting which the First Nation wishes to borrow from the Authority;
- (b) authorize the First Nation to borrow upon the credit of the First Nation
 - (i) to finance the capital infrastructure project, or
 - (ii) where the borrowing law is for refinancing, to refinance the capital infrastructure project,

and request and authorize the Authority to undertake the borrowing on behalf

of and at the sole cost of the First Nation;

(c) set out the full amount of the borrowing authorized under the borrowing law; and

(d) provide that the borrowing will be at the sole cost and on behalf of the First Nation, and that the First Nation will pay the principal together with such interest and with such discounts or premiums and expenses as the Authority determines appropriate in consideration of the market and economic conditions.

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

3. Budgeting and Expenditures

A borrowing law must

(a) require the First Nation, in each budget year after the borrowing law comes into force, to provide for payments of all amounts payable to the Authority during that budget year and to reserve such local revenues as are required to ensure that all amounts authorized to be paid to the Authority are actually paid in that year;

(b) require the First Nation to pay its obligations to the Authority in priority to all other creditors of the First Nation in each budget year; and

(c) prohibit an expenditure law made under paragraph 5(1)(b) of the Act from authorizing the expenditure of moneys raised under a local revenue law unless the First Nation's budget provides for the payment of all amounts payable to the Authority during that budget year.

4. Security Issuing Council Resolution

4.1 A borrowing law must require the First Nation to pass a security issuing council resolution when it wishes to borrow all or a portion of the borrowing authorized under the borrowing law.

4.2 A borrowing law must require the security issuing council resolution to include

(a) Council approval for the borrowing of a specified amount from the Authority;

(b) a request by Council that the Authority undertake the borrowing of the specified amount on Council's behalf, and to

(i) include the specified amount as part of the Authority's next issue of debt securities, or

(ii) provide the specified amount to the First Nation as interim long term financing; and

(c) the number of years, from the date of the first advance, that the financing must be repaid by the First Nation.

[am. FNTC Resolution 2011-12-15; 2012-12-12.]

5. Repayment by First Nation

5.1 A borrowing law must require the First Nation, on completion by the Authority of all or part of the financing authorized and undertaken pursuant to the law and a security issuing council resolution, to

- (a) execute and deliver to the Authority such promissory notes as requested by the Authority, in the form required by the Authority; and
- (b) authorize and direct signatories to execute such promissory notes on behalf of the First Nation when requested by the Authority.

5.2 A borrowing law must set the number of years, from the date on which the Authority provides the first advance to the First Nation, that the First Nation must repay the financing authorized in the borrowing law, which must be the lesser of

- (a) thirty (30) years, and
- (b) where the borrowing law is for refinancing, the remaining reasonable life expectancy of the capital infrastructure project, or where the borrowing law is for borrowing other than refinancing, the reasonable life expectancy of the capital infrastructure project.

[am. FNTC Resolution 2011-12-15; 2012-12-12.]

6. Term of Authorization

A borrowing law must provide that the authorization to borrow under the law ends on the earlier of

- (a) the date that the amount authorized by the borrowing law has been fully borrowed by the First Nation, as evidenced by security issuing council resolutions passed by the Council, and
- (b) five (5) years from the date that the borrowing law comes into force for any part of the amount authorized by the law that has not been used to secure borrowing through the Authority, as evidenced by security issuing council resolutions passed by the Council.

PART VII

COMING INTO FORCE

These Standards are established and in effect as of September 17, 2008.

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
CERTIFICATE OF CAPITAL LIABILITIES AND CALCULATION OF BORROWING CAPACITY

The _____ (the “First Nation”) in relation
 to _____ (insert the name and # of the long-term capital borrowing law) (the “borrowing law”)

The undersigned officer assigned responsibility as the senior financial officer under the authority of the First Nation’s financial administration law hereby certifies as of _____ (insert date), as follows:

Previous year’s local revenues in aggregate = \$ _____ a
 (sections 4, 5, and 6 of the FNTC *Standards Establishing Criteria for Approval of Borrowing Laws*)

(1) Maximum Annual Borrowing Room Limit (“a” above x 25%) **GROSS** \$ _____ b

(2) Annual debt servicing cost payable from local revenues for previous year (audited F/S) LESS: \$ _____ c
 (section 3 of the FNTC *Standards Establishing Criteria for the Approval of Borrowing Laws*)

(3) Account for: New local revenue capital liabilities since audited F/S (if any)

	Annual servicing cost
	_____ d
	_____ e
	_____ f
	_____ g
Total of lines d through g	LESS: \$ _____ h

(4) Account for: capital liabilities which have matured after audited F/S (and previous year’s debt to be refinanced)

Annual servicing cost

_____ i _____
 _____ j _____
 _____ k _____

Total of lines i through k ADD: \$ _____ l

(5) Amount of new loan or refinancing requested from FNFA \$ _____ m
 Term of new loan: _____ years

Estimated Annual servicing cost of new or refinancing FNFA Loan LESS: \$ _____ n
 (see www.fnfa.ca for loan cost estimating tool)

Estimated Unused Borrowing capacity remaining (lines b-c-h+l-n = o) EQUALS \$ _____ o

In accordance with section 5 of the FNTC *Standards for the Form and Content of Borrowing Laws*, the debt to be contracted under the borrowing law will not exceed the lesser of thirty (30) years and the reasonable life expectancy of the capital infrastructure project for which the loan is to be contracted, or where the borrowing law is for refinancing, the remaining reasonable life expectancy of the capital infrastructure project.

This Certificate is provided to the First Nation Tax Commission as required under paragraph 1.1(b) of the Commission's *Standards for the Form and Content of Borrowing Laws*, and may be relied on by the Commission in its determination of the First Nation's unutilized borrowing capacity for the purposes of the review and approval of the borrowing law.

DATED this _____ day of _____, 20_____

 Senior Financial Officer (please print full name)

**NORMES ÉTABLISSANT LES CRITÈRES D'AGRÈMENT
DES LOIS SUR L'EMPRUNT**

[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 les critères applicables à l'agrément des textes législatifs pris en vertu de l'alinéa 5(1)d) de la Loi;
- B. que le paragraphe 32(1) de la Loi dispose que la Commission ne peut agréer un texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi pour le financement de projets d'infrastructure que si la première nation n'a pas utilisé la totalité de sa capacité d'emprunt;
- C. 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;
- D. 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 critères applicables à l'agrément par la Commission des textes législatifs sur l'emprunt d'une première nation édictés en vertu de l'alinéa 5(1)d) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'emprunt 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'emprunt soumis à la Commission pour agrément en vertu de la Loi. Elles ne s'appliquent pas aux textes législatifs sur l'accord d'emprunt.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « achevé » Se dit du projet d'infrastructure dont les travaux sont substantiellement achevés comme l'atteste le certificat délivré par un professionnel agréé.
- « Administration » L'Administration financière des premières nations constituée en vertu de la Loi.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « frais de service de la dette » Coût estimatif annuel du service des dettes liées au passif fixe total de la première nation pour un exercice, déterminé conformément au paragraphe 3.1.
- « 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.
- « passif fixe total » L'ensemble des éléments de passif visés au paragraphe 3.3 que la première nation doit acquitter sur ses recettes locales.
- « plan de projet » Plan relatif à l'emprunt proposé qui satisfait aux exigences énoncées à l'article 9.
- « prélèvement d'impôt résidentiel moyen » L'impôt foncier moyen prélevé par une première nation sur un bien résidentiel assujéti à l'impôt foncier, calculé conformément au paragraphe 6.4.

- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « professionnel agréé » Particulier qualifié qui est autorisé par permis à exercer la profession d'ingénieur ou d'architecte dans la province.
- « projet » Fourniture d'infrastructures qu'une première nation projette de financer, en tout ou en partie, en faisant des emprunts au titre d'un texte législatif sur l'emprunt.
- « province » Province dans laquelle est située la réserve.
- « recettes de l'exercice précédent » Recettes locales de la première nation reçues pendant l'exercice budgétaire précédant celui où elle a soumis un texte législatif sur l'emprunt à la Commission pour agrément, qui sont déterminées conformément à l'article 4.
- « refinancement » Remplacement d'une dette existante par un emprunt autorisé par un texte législatif sur l'emprunt.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « texte législatif sur l'accord d'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi qui autorise une première nation à conclure avec l'Administration un accord d'emprunt concernant l'utilisation des recettes locales, mais qui ne l'autorise pas à emprunter des fonds.
- « texte législatif sur l'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi relativement à l'utilisation des recettes locales, autre qu'un texte législatif sur l'accord d'emprunt.

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

[mod. Résolution de la CFPN 2011-03-29; 2011-12-15; 2012-12-12]

PARTIE VI

NORMES

1. Détermination de la capacité d'emprunt non utilisée

1.1 La Commission détermine la capacité d'emprunt non utilisée d'une première nation au moment où celle-ci lui soumet un texte législatif sur l'emprunt pour examen et agrément.

1.2 La première nation a une capacité d'emprunt non utilisée suffisante pour contracter un emprunt au titre d'un projet de texte législatif sur l'emprunt si les exigences énoncées au paragraphe 1.3 sont remplies.

1.3 Au moment où une première nation se propose d'emprunter en vertu d'un texte législatif sur l'emprunt :

- a) les frais de service de la dette de la première nation ne peuvent excéder

vingt-cinq pour cent (25 %) des recettes de l'exercice précédent;

b) l'emprunt proposé en vertu de ce texte ne peut porter les frais de service de la dette de la première nation au-delà de vingt-cinq pour cent (25 %) des recettes de l'exercice précédent.

2. Emprunt pour les infrastructures

2.1 Le texte législatif sur l'emprunt ne peut autoriser l'emprunt de fonds qu'aux fins :

a) soit de fournir à la réserve des infrastructures faisant partie des catégories d'infrastructures énumérées à l'annexe I des présentes normes;

b) soit de refinancer une dette existante lorsque :

(i) d'une part, cette dette avait initialement été contractée pour fournir à la réserve des infrastructures faisant partie des catégories d'infrastructures énumérées à l'annexe I des présentes normes,

(ii) les infrastructures en question sont achevées.

2.2 En plus des autres exigences et restrictions énoncées dans les présentes normes, le texte législatif sur l'emprunt qui vise le refinancement ne peut autoriser l'emprunt d'un montant qui excéderait la dette existante au titre du capital de la première nation quant au projet d'infrastructure faisant l'objet du refinancement.

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

3. Frais de service de la dette

3.1 La Commission détermine les frais de service de la dette d'une première nation selon son estimation des frais annuels de service des dettes liées au passif fixe total de la première nation.

3.2 Dans le calcul des frais annuels estimatifs de service des dettes liées au passif fixe total de la première nation, effectué aux fins de l'emprunt proposé en vertu d'un texte législatif sur l'emprunt :

a) la première nation doit utiliser le taux d'intérêt pour la durée applicable de l'emprunt qui figure sur le site Web de l'Administration au moment où ce texte législatif est soumis à la Commission pour agrément;

b) la Commission doit tenir compte du taux d'intérêt pour la durée applicable de l'emprunt qui figure sur le site Web de l'Administration au moment où elle examine ce texte législatif pour agrément.

3.3 Le passif fixe total d'une première nation comprend notamment :

a) les engagements de capitaux généraux de la première nation à acquitter sur ses recettes locales;

b) les engagements de capitaux conditionnels de la première nation à acquitter sur ses recettes locales;

- c) toutes les dettes de la première nation attribuables aux sommes empruntées en vertu des textes législatifs sur l'emprunt de la première nation;
- d) tous les emprunts non utilisés qui ont été autorisés au titre des textes législatifs sur l'emprunt de la première nation et pour lesquels l'autorisation d'emprunter n'est pas encore échue;
- e) le montant total des garanties d'emprunt en cours accordées par la première nation;
- f) tous autres éléments de passif fixe à long terme à acquitter sur ses recettes locales.

[mod. Résolution de la CFPN 2011-12-15]

4. Recettes de l'exercice précédent

Sous réserve des articles 5 et 6, les recettes de l'exercice précédent d'une première nation sont les recettes totales de celle-ci provenant des sources suivantes :

- a) toutes les recettes locales reçues par la première nation pendant cet exercice, à l'exception des sommes reçues à titre de taxes d'aménagement;
- b) les revenus de placement tirés des recettes locales pendant cet exercice.

5. Recettes locales provenant des biens de la catégorie 4 (industrie lourde) en Colombie-Britannique

5.1 Dans le cas des réserves situées en Colombie-Britannique, les recettes locales provenant des impôts fonciers prélevés sur les biens fonciers de la catégorie 4 (industrie lourde) sont déterminées par l'application du taux d'imposition calculé conformément au paragraphe 5.2 à la valeur imposable des biens calculée conformément au paragraphe 5.3, comme suit :

(taux d'imposition calculé) x (valeur imposable calculée) = recettes locales provenant des biens fonciers de la catégorie 4.

5.2 Le taux d'imposition calculé est le moins élevé des taux suivants :

- a) le taux d'imposition réel prélevé par la première nation;
- b) le taux d'imposition moyen provincial pour les biens fonciers de la catégorie 4.

5.3 La valeur imposable calculée correspond, selon le cas :

- a) à la valeur imposable totale de tous les biens fonciers de la catégorie 4 situés sur la réserve, si ce total est égal ou inférieur à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve;
- b) à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve, si la valeur imposable totale de tous les biens fonciers de la catégorie 4 situés sur la réserve est supérieure à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve.

6. Recettes locales provenant de certains biens résidentiels

6.1 Lorsqu'une première nation tire des recettes locales des impôts fonciers prélevés sur des biens résidentiels et que :

- a) d'une part, la valeur imposable totale de tous les biens résidentiels imposables situés sur la réserve est supérieure à quatre-vingt-cinq pour cent (85 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve,
- b) d'autre part, le prélèvement d'impôt résidentiel moyen est inférieur au montant déterminé conformément au paragraphe 6.5,

les recettes locales provenant des impôts fonciers prélevés sur les biens résidentiels sont calculées conformément au présent article.

6.2 Lorsque le prélèvement d'impôt résidentiel moyen d'une première nation est égal ou inférieur au montant déterminé conformément au paragraphe 6.6, les recettes locales provenant des évaluations résidentielles sont actualisées à un taux de soixante-quinze pour cent (75 %).

6.3 Lorsque le prélèvement d'impôt résidentiel moyen d'une première nation est supérieur au montant déterminé conformément au paragraphe 6.6 et est égal ou inférieur au montant déterminé conformément au paragraphe 6.5, les recettes locales provenant des évaluations résidentielles sont actualisées dans une proportion égale à la valeur qu'on obtient en divisant le montant du prélèvement d'impôt résidentiel moyen par le montant déterminé conformément au paragraphe 6.5, comme suit :

$$[(\text{prélèvement d'impôt résidentiel moyen}) \div (\text{montant selon le paragraphe 6.5})] \times (\text{recettes locales provenant des évaluations résidentielles}) = \text{recettes locales actualisées provenant des évaluations résidentielles.}$$

6.4

- a) Dans le calcul du prélèvement d'impôt résidentiel moyen, il doit être déduit le montant de toute subvention au propriétaire, de tout crédit d'impôt foncier résidentiel ou de toute autre réduction d'impôt similaire accordée par la première nation.
- b) Le prélèvement d'impôt foncier moyen est calculé de la façon suivante :
$$[(\text{taux d'impôt foncier résidentiel} \times \text{valeur imposable totale de tous les biens résidentiels}) - (\text{subventions ou crédits résidentiels totaux}) \div (\text{nombre total de folios résidentiels}) = \text{prélèvement d'impôt foncier moyen.}$$

6.5 Le montant visé pour l'application de l'alinéa 6.1b) est de sept cents dollars (700 \$) pour l'année civile 2010 et il est rajusté chaque année suivante selon le taux d'inflation national.

6.6 Le montant visé pour l'application des paragraphes 6.2 et 6.3 est de cinq cent vingt-cinq dollars (525 \$) pour l'année civile 2010 et il est rajusté chaque année suivante selon le taux d'inflation national.

[mod. Résolution de la CFPN 2011-12-15; 2012-12-12]

7. Exigences relatives à la participation du public

7.1 Le conseil d'une première nation doit, au moins trente (30) jours avant de prendre un texte législatif sur l'emprunt :

- a) publier un préavis du projet de texte dans un journal local;
- b) afficher l'avis dans un lieu public sur la réserve de la première nation;
- c) transmettre le préavis à la Commission.

7.2 Le préavis visé au paragraphe 7.1 doit :

- a) indiquer la teneur du projet de texte législatif sur l'emprunt;
- b) mentionner le lieu où peut être obtenue une copie du projet de texte législatif;
- c) mentionner le lieu où peut être consulté le plan de projet relatif au projet de texte législatif;
- d) préciser que des observations écrites sur le projet de texte législatif peuvent être présentées au conseil de la première nation dans les trente (30) jours suivant la date indiquée dans l'avis;
- e) indiquer, le cas échéant, la date, l'heure et le lieu de l'assemblée au cours de laquelle le conseil de la première nation étudiera le projet de texte législatif.

7.3 Durant la période de trente (30) jours mentionnée au paragraphe 7.1, la première nation doit mettre le plan de projet relatif au projet de texte législatif sur l'emprunt à la disposition des membres ou des contribuables de la première nation – ou des autres personnes pouvant être touchées par ce projet de texte législatif – pour consultation.

7.4 En même temps qu'il transmet le projet de texte législatif sur l'emprunt à la Commission pour agrément, le conseil de la première nation doit :

- a) en fournir une copie aux personnes qui ont présenté des observations écrites au titre de l'alinéa 7.2d) ou en vertu d'un texte législatif de la première nation visé au paragraphe 7.5;
- b) inviter ces personnes à présenter toute autre observation par écrit à la Commission dans les quinze (15) jours suivant la date de réception de cette copie.

7.5 Lorsqu'une première nation dispose d'un texte législatif qui prévoit la communication d'un avis aux contribuables et à ses membres et leur participation aux processus d'élaboration et d'approbation de ses textes législatifs, le conseil de la première nation peut suivre les processus prévus par ce texte plutôt que ceux mentionnés aux paragraphes 7.1, 7.2 et 7.3, pourvu que les processus de la première nation exigent la communication d'un avis raisonnable aux contribuables et aux membres concernant le texte législatif sur l'emprunt et prévoient l'accès au plan de projet et la possibilité pour les membres du public de présenter leurs observations au sujet du texte législatif sur l'emprunt.

7.6 La Commission peut soustraire une première nation aux exigences du présent article en ce qui concerne toute modification apportée à un texte législatif sur l'emprunt, si elle estime que la modification n'est pas importante.

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

8. Présentation à la Commission d'un texte législatif sur l'emprunt

Lorsqu'elle soumet un texte législatif sur l'emprunt à la Commission pour agrément, la première nation doit fournir :

- a) une description des préavis qui ont été donnés et de tout processus de participation du public entrepris par le conseil de la première nation avant de prendre ce texte législatif;
- b) des copies de toutes les observations écrites reçues par le conseil;
- c) une copie du plan de projet relatif au projet de texte législatif.

9. Plan de projet

9.1 La première nation doit élaborer à l'appui du projet de texte législatif sur l'emprunt un plan de projet qui satisfait aux exigences des paragraphes 9.6, 9.7 et 9.8 et qui comprend :

- a) dans le cas d'un emprunt non destiné au refinancement, les éléments prévus aux paragraphes 9.2, 9.4 et 9.5;
- b) dans le cas d'un refinancement, les éléments prévus aux paragraphes 9.3 et 9.4.

9.2 Le plan de projet relatif à un emprunt non destiné au refinancement doit décrire le projet avec suffisamment de détails pour démontrer qu'il vise l'aménagement d'infrastructures destinées à la prestation de services locaux, et doit comprendre :

- a) une description de la nature du projet;
- b) une description de la façon dont le projet profitera à la collectivité, y compris les hypothèses utilisées pour quantifier les avantages;
- c) une description de la façon dont le projet répond aux besoins à long terme de la collectivité en matière d'infrastructures;
- d) les détails concernant la façon dont le projet sera cautionné;
- e) une mention indiquant si le projet vise à fournir une nouvelle infrastructure ou à agrandir, améliorer ou remplacer une infrastructure existante;
- f) les détails concernant le financement proposé pour le projet;
- g) une estimation détaillée des coûts de construction, d'exploitation et d'entretien de l'infrastructure et de son remplacement éventuel.

9.3 Le plan de projet relatif au refinancement doit décrire le projet achevé avec suffisamment de détails pour démontrer qu'il a eu pour résultat l'aménagement

d'infrastructures destinées à la prestation de services locaux, et doit comprendre :

- a) une brève description du projet ainsi que la date à laquelle il a été achevé;
- b) les détails concernant le financement initial du projet, le montant total des dettes existantes au titre du capital, ainsi que le montant et le délai proposés du refinancement;
- c) un budget faisant état des coûts réels de construction, d'exploitation et d'entretien des infrastructures et de leur remplacement éventuel.

9.4 Le plan de projet doit présenter les prévisions financières des recettes et des dépenses pour les cinq (5) prochains exercices, y compris les hypothèses utilisées pour faire l'estimation des recettes éventuelles provenant des impôts fonciers et de la croissance de l'assiette fiscale.

9.5 Le plan de projet doit comprendre des renseignements sur l'aménagement foncier et sur ses répercussions, y compris :

- a) une description des terres qui seront aménagées grâce au projet;
- b) une description des types d'aménagement que la première nation propose pour chacune des parcelles de terre aménagées, dans la mesure connue;
- c) la désignation de tous les intérêts fonciers requis pour le projet et la confirmation que la première nation les a acquis légalement ou a obtenu le droit de les acquérir légalement;
- d) une description de toutes les autres infrastructures nécessaires à l'aménagement des terres visées par le projet;
- e) une confirmation que les études, évaluations et rapports environnementaux requis ont été entrepris et achevés et que les exigences en matière d'approbation environnementale applicables au projet ont été respectées.

9.6 La première nation doit joindre au plan de projet :

- a) dans le cas d'un emprunt non destiné au refinancement :
 - (i) un rapport certifié par un professionnel agréé qui confirme que le plan de projet comprend les éléments prévus aux alinéas 9.2a), 9.2g) et 9.5e),
 - (ii) une confirmation de la première nation attestant que le plan de projet comprend les éléments prévus aux paragraphes 9.2, 9.4 et 9.5, autres que ceux confirmés dans le rapport visé au sous-alinéa (i);
- b) dans le cas d'un refinancement, une confirmation de la première nation attestant que le plan de projet comprend les éléments prévus aux paragraphes 9.3 et 9.4.

9.7 Le professionnel agréé qui remet le rapport certifié visé au sous-alinéa 9.6a)

(i) doit transmettre à la Commission une lettre attestant :

- a) qu'il est un professionnel agréé en règle;

b) qu'il détient une assurance responsabilité valide contre les erreurs et omissions professionnelles d'un montant suffisant pour couvrir sa responsabilité éventuelle découlant de la remise du rapport, y compris pour l'exécution ou l'inexécution des travaux nécessaires à l'établissement de celui-ci.

9.8 La confirmation exigée au sous-alinéa 9.6a)(ii) ou à l'alinéa 9.6b) doit être :

- a) donnée par un mandataire de la première nation dûment autorisé par le conseil à confirmer les questions qui y sont visées au nom de la première nation;
- b) faite par écrit et certifiée ou attestée par serment quant à la véracité de son contenu par le signataire autorisé de la première nation.

[mod. Résolution de la CFPN 2011-03-29; 2011-12-15; 2012-12-12]

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 17 septembre 2008.

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**CATÉGORIES D'INFRASTRUCTURES****Services généraux du gouvernement**

- Conception d'un immeuble administratif
- Construction d'un immeuble administratif
- Conception d'un immeuble législatif
- Construction d'un immeuble législatif

Services de protection

- a. Police
 - Conception du poste de police
 - Construction du poste de police
- b. Lutte contre les incendies
 - Conception de la caserne de pompiers
 - Construction de la caserne de pompiers
- c. Autres services de protection
 - Construction d'un bâtiment de contrôle des animaux

Services de santé

- Immeubles de santé communautaire et infrastructure connexe

Transports et communications

- a. Routes et rues
 - Traversiers
 - Conception de routes
 - Construction de routes
 - Conception de ponts
 - Construction de ponts
 - Construction de boulevards
 - Conception de boulevards
 - Conception de viaducs
 - Construction de viaducs
 - Construction de trottoirs et de bordures
 - Installation de lampadaires
 - Construction de terre-pleins
 - Installation de feux de circulation
- b. Stationnement
 - Conception de garages de stationnement
 - Construction de garages de stationnement
 - Conception de parcs de stationnement
 - Construction de parcs de stationnement
 - Installation de parcomètres

- c. Communications
 - Services téléphoniques
 - Services d'accès à l'Internet
 - Matériel utilisé pour faire circuler des signaux par voie électronique au moyen de fils ou dans l'air
- d. Autres transports et communications
 - Approvisionnement en électricité ou en gaz naturel dans le secteur visé par le projet d'aménagement foncier

Loisirs et culture

- a. Loisirs
 - Conception d'arénas
 - Construction d'arénas
 - Conception de terrains de baseball/soccer
 - Construction de terrains de baseball/soccer
 - Conception de bâtiments récréatifs
 - Construction de bâtiments récréatifs
 - Conception de parcs
 - Construction de parcs
 - Conception de terrains de jeu
 - Construction de terrains de jeu
 - Conception de piscines
 - Construction de piscines
- b. Culture
 - Conception de musées et d'installations connexes
 - Construction de musées et d'installations connexes
 - Conception de bibliothèques
 - Construction de bibliothèques
 - Conception de salles communautaires
 - Construction de salles communautaires
 - Conception de galeries d'art
 - Construction de galeries d'art

Environnement

- a. Traitement des eaux et approvisionnement en eau
 - Conception des installations de prise d'eau
 - Construction des installations de prise d'eau
 - Conception des installations d'entreposage
 - Construction des installations d'entreposage
 - Conception des usines de traitement
 - Construction des usines de traitement
 - Construction des circuits de tuyautage
 - Conception des stations de pompage

Construction des stations de pompage

Conception des postes de détente

Exploitation des postes de détente

b. Collecte et évacuation des eaux usées

Planification de l'évacuation de déchets liquides

Conception des réseaux collecteurs des eaux usées

Construction des réseaux collecteurs des eaux usées

Conception des réseaux d'égouts collecteurs

Construction des réseaux d'égouts collecteurs

Conception des usines de traitement

Construction des usines de traitement

Conception d'installations de rejet des eaux usées

Construction d'installations de rejet des eaux usées

c. Autres services environnementaux

Conception de digues

Construction de digues

Conception des ouvrages de contrôle de l'érosion

Construction des ouvrages de contrôle de l'érosion

Conception des murs de soutènement

Construction des murs de soutènement

Conception des fossés de drainage

Construction des fossés de drainage

Conception des réservoirs de retenue

Construction des réservoirs de retenue

Conception des ouvrages longitudinaux et des murs de ports

Construction des ouvrages longitudinaux et des murs de ports

Conception de promenades riveraines

Construction de promenades riveraines

Conception de quais et de quais flottants

Construction de quais et de quais flottants

Acquisition d'intérêts fonciers

L'acquisition des intérêts fonciers requis pour la réalisation d'un projet d'infrastructures faisant partie de l'une des catégories susmentionnées.

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

NORMES RELATIVES À LA FORME ET AU CONTENU DES LOIS SUR L'EMPRUNT 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 des premières nations édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations édictés en vertu de l'alinéa 5(1)d) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'emprunt de fonds et ceux sur l'accord d'emprunt 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 pris en vertu de l'alinéa 5(1)d) de la Loi qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « accord d'emprunt » Accord conclu entre l'Administration et la première nation, qui fait état de leurs obligations contractuelles à l'égard de l'emprunt de fonds autorisé par un texte législatif sur l'emprunt.
- « Administration » L'Administration financière des premières nations constituée en vertu de la Loi.
- « billet à ordre » Promesse contractuelle de payer qui prévoit un calendrier de remboursement du capital et des intérêts.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « 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.
- « préfinancement à long terme » Financement que l'Administration fournit à une première nation en prévision de la prise en compte et du remplacement de celui-ci par un financement à long terme dans le cadre de l'émission de titres de créance par l'Administration.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « projet d'infrastructure » Projet à l'égard duquel la première nation souhaite contracter l'emprunt devant être autorisé par un texte législatif sur l'emprunt.
- « refinancement » Remplacement d'une dette existante par un financement autorisé par un texte législatif sur l'emprunt.
- « résolution relative à l'émission de titres » Résolution du conseil d'une première nation qui contient les éléments prévus au paragraphe 4.2.
- « texte législatif sur l'accord d'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi qui autorise une première nation à conclure avec l'Administration un accord d'emprunt concernant l'utilisation des recettes locales, mais qui ne l'autorise pas à emprunter des fonds.
- « texte législatif sur l'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi relativement à l'utilisation des recettes locales, autre qu'un texte législatif sur l'accord d'emprunt.

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

[mod. Résolution de la CFPN 2011-12-15; 2012-12-12]

PARTIE VI

NORMES

1. Renseignements exigés

1.1 Le texte législatif sur l'emprunt doit :

- a) prévoir le coût estimatif du projet d'infrastructure ou, s'il vise le refinancement, le coût réel du projet d'infrastructure;
- b) indiquer le montant du passif fixe autorisé de la première nation à la date de son entrée en vigueur et être accompagné d'un certificat délivré par un agent autorisé de la première nation en la forme prévue à l'annexe;
- c) préciser que la première nation a une capacité d'emprunt non utilisée suffisante pour contracter l'emprunt autorisé par ce texte législatif;
- d) mentionner que la première nation a édicté un texte législatif sur la gestion financière en vertu de l'alinéa 9(1)a) de la Loi qui a été approuvé par le Conseil de gestion financière des premières nations, comme l'exige l'article 4 de la Loi;
- e) indiquer que la première nation a obtenu le certificat visé au paragraphe 50(3) de la Loi et comporter en annexe une copie de ce certificat.

[mod. Résolution de la CFPN 2011-12-15; 2012-12-12]

1.2 Le texte législatif sur l'accord d'emprunt doit :

- a) mentionner que la première nation a édicté un texte législatif sur la gestion financière en vertu de l'alinéa 9(1)a) de la Loi qui a été approuvé par le Conseil de gestion financière des premières nations, comme l'exige l'article 4 de la Loi;
- b) indiquer que la première nation a obtenu le certificat visé au paragraphe 50(3) de la Loi et comporter en annexe une copie de ce certificat;
- c) autoriser la première nation à conclure un accord d'emprunt et donner aux signataires autorisés l'autorisation et l'instruction de signer l'accord d'emprunt au nom de la première nation;
- d) comporter en annexe le formulaire autorisé de l'accord d'emprunt.

[mod. Résolution de la CFPN 2008-12-16]

2. Autorisation d'emprunter

Le texte législatif sur l'emprunt doit :

- a) donner une description du projet d'infrastructure à l'égard duquel la première nation souhaite contracter un emprunt auprès de l'Administration;
- b) autoriser la première nation à emprunter sur son crédit :
 - (i) soit pour financer le projet d'infrastructure,
 - (ii) soit, s'il vise le refinancement, pour refinancer le projet d'infrastructure,

et demander et permettre à l'Administration de contracter l'emprunt pour le compte et à la seule charge de la première nation;

- c) préciser le plein montant de l'emprunt autorisé au titre de ce texte législatif;
- d) prévoir que l'emprunt sera à la seule charge et pour le compte de la première nation et que celle-ci paiera le capital, avec les intérêts, les escomptes ou les primes et les dépenses que l'Administration juge appropriés compte tenu des conditions économiques et du marché.

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

3. Budgets et dépenses

Le texte législatif sur l'emprunt doit :

- a) obliger la première nation à prévoir, à chaque exercice budgétaire suivant l'entrée en vigueur de ce texte législatif, le paiement de toutes les sommes à payer à l'Administration au cours de cet exercice et à mettre de côté la partie des recettes locales nécessaire pour que toutes les sommes dont le paiement à l'Administration est autorisé pour cet exercice soient en fait payées au cours de celui-ci;
- b) obliger la première nation à payer ses obligations envers l'Administration avant les créances de ses autres créanciers durant chaque exercice budgétaire;
- c) prévoir que le texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi ne peut autoriser l'engagement de dépenses sur les recettes perçues au titre d'un texte législatif sur les recettes locales que si le budget de la première nation prévoit le paiement de toutes les sommes à payer à l'Administration au cours de l'exercice budgétaire.

4. Résolution relative à l'émission de titres

4.1 Le texte législatif sur l'emprunt doit obliger la première nation à adopter une résolution relative à l'émission de titres lorsqu'elle souhaite emprunter la totalité ou une partie du montant de l'emprunt autorisé par ce texte législatif.

4.2 Le texte législatif sur l'emprunt doit exiger que la résolution relative à l'émission de titres contienne les éléments suivants :

- a) l'approbation du conseil quant à l'emprunt d'un montant déterminé auprès de l'Administration;

b) la demande, par le conseil, que l'Administration emprunte le montant indiqué au nom du conseil et que, selon le cas :

- (i) ce montant soit inclus dans le cadre de la prochaine émission de titres de créance par l'Administration,
- (ii) ce montant soit fourni à la première nation à titre de préfinancement à long terme;

c) une indication du nombre d'années, à compter de la date du versement de la première avance, dont dispose la première nation pour rembourser ce financement.

[mod. Résolution de la CFPN 2011-12-15; 2012-12-12]

5. Remboursement par la première nation

5.1 Le texte législatif sur l'emprunt doit exiger que la première nation, une fois que l'Administration a conclu la totalité ou une partie du financement autorisé et effectué en vertu du texte législatif et d'une résolution relative à l'émission de titres :

- a) signe et remette à l'Administration les billets à ordre qu'elle demande, établis en la forme exigée par elle;
- b) donne aux signataires l'autorisation et l'instruction de signer ces billets à ordre au nom de la première nation lorsque l'Administration le demande.

5.2 Le texte législatif sur l'emprunt doit prévoir le nombre d'années dont dispose la première nation, à compter de la date à laquelle l'Administration lui verse la première avance, pour rembourser le financement autorisé par ce texte; ce nombre d'années doit correspondre à la plus courte des périodes suivantes :

- a) trente (30) ans;
- b) si le texte législatif vise le refinancement, le reste de la durée de vie raisonnable du projet d'infrastructure ou, s'il vise un emprunt non destiné au refinancement, la durée de vie raisonnable du projet d'infrastructure.

[mod. Résolution de la CFPN 2011-12-15; 2012-12-12]

6. Durée de l'autorisation

Le texte législatif sur l'emprunt doit prévoir que l'autorisation d'emprunter qu'il accorde prend fin au premier en date des jours suivants :

- a) le jour où le montant autorisé par ce texte législatif a été entièrement emprunté par la première nation, comme en font foi les résolutions relatives à l'émission de titres adoptées par le conseil de la première nation;
- b) le jour qui suit de cinq (5) ans la date d'entrée en vigueur de ce texte législatif en ce qui concerne toute partie non empruntée du montant autorisé par celui-ci, comme en font foi les résolutions relatives à l'émission de titres adoptées par le conseil de la première nation.

PARTIE VII
ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 17 septembre 2008.

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

CERTIFICAT DES ÉLÉMENTS DE PASSIF FIXE ET DU CALCUL DE LA CAPACITÉ D'EMPRUNT

La _____ (la « Première Nation »), en ce qui concerne _____ (inscrire le titre et le numéro de la loi sur l'emprunt de capital à long terme) (la « loi sur l'emprunt »)

L'agent soussigné, habilité en qualité d'agent financier principal en vertu de la loi sur la gestion financière de la Première Nation, certifie, le _____ (inscrire la date), ce qui suit :

Montant total des recettes locales de l'exercice précédent = _____ \$ a
 (articles 4, 5 et 6 des Normes établissant les critères d'agrément des lois sur l'emprunt de la CFPN)

(1) Plafond annuel de la capacité d'emprunt non utilisée (« a » ci-dessus x 25 %) **BRUT** _____ \$ b

(2) Frais annuels de service de la dette, payables sur les recettes locales, pour l'exercice précédent (É/F vérifiés) _____ \$ c
MOINS : _____ \$ c
 (article 3 des Normes établissant les critères d'agrément des lois sur l'emprunt de la CFPN)

(3) Prendre en compte les : Nouveaux éléments de passif fixe payables sur les recettes locales depuis les É/F vérifiés (le cas échéant)

Frais de service annuels
 _____ d
 _____ e
 _____ f
 _____ g

Total des lignes d à g _____ **MOINS :** _____ \$ h

(4) Prendre en compte les : **Éléments de passif**
fixe arrivés à échéance depuis les É/F vérifiés
et dette de l'exercice précédent à refinancer

_____ i _____
_____ j _____
_____ k _____

Frais de service annuels

Total des lignes i à k AJOUTER : _____ \$ l

(5) Montant du nouvel emprunt ou du refinancement demandé à l'AFPN _____ \$ m
Durée du nouvel emprunt : _____ ans

Frais de service annuels estimatifs du nouvel emprunt ou refinancement
obtenu de l'AFPN

MOINS : _____ \$ n

(voir www.fnfa.ca pour l'outil d'estimation du coût d'emprunt)

Estimation de la capacité d'emprunt non utilisée (lignes b-c-h+l-n = o) ÉGALE À _____ \$ o

Conformément à l'article 5 des Normes relatives à la forme et au contenu des lois sur l'emprunt de la CFPN, la dette à contracter aux termes de la loi sur l'emprunt ne peut excéder la plus courte des périodes suivantes : trente (30) ans ou la durée de vie raisonnable du projet d'infrastructure pour lequel l'emprunt est requis ou, si la loi sur l'emprunt vise le refinancement, le reste de la durée de vie raisonnable du projet d'infrastructure.

Le présent certificat est remis à la Commission de la fiscalité des premières nations conformément à l'alinéa 1.1b) des Normes relatives à la forme et au contenu des lois sur l'emprunt, établies par la Commission, et peut être utilisé par celle-ci pour déterminer la capacité d'emprunt non utilisée de la Première Nation aux fins de l'examen et de l'agrément de la loi sur l'emprunt.

FAIT le _____ 20__.

(Inscrire le nom en lettres moulées)

Agent financier principal

**COWICHAN TRIBES FIRST NATION
PROPERTY ASSESSMENT LAW, 2013**

[Effective April 26, 2013]

TABLE OF CONTENTS

PART I	Citation	[762]
PART II	Definitions and References.....	[762]
PART III	Administration	[765]
PART IV	Assessed Value	[765]
PART V	Requests for Information and Inspections.....	[767]
PART VI	Assessment Roll and Assessment Notice	[769]
PART VII	Errors and Omissions in Assessment Roll.....	[772]
PART VIII	Reconsideration of Assessment	[774]
PART IX	Assessment Review Board	[775]
PART X	Appeal to Assessment Review Board.....	[777]
PART XI	General Provisions	[784]

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

A. The Provincial Government, pursuant to paragraph 10(1)(a) of the *Indian Self-Government Enabling Act*, issued a taxation certificate to Cowichan Indian Band on September 16, 1992;

B. The First Nation implemented a system of independent band taxation on the reserve through the enactment of the *Cowichan Indian Band Property Taxation and Assessment By-law* on April 19, 1994, which By-law was duly approved by the Minister of Indian Affairs pursuant to section 83 of the *Indian Act*, and under which By-law the First Nation began levying tax in respect of interests in property on the reserve;

C. 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;

D. The Council of the Cowichan Tribes First Nation deems it to be in the best interests of the First Nation to make a law for such purposes and to repeal the *Cowichan Indian Band Property Taxation and Assessment By-law* (as amended); and

E. The Council of the Cowichan Tribes First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

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

PART I CITATION

Citation

1. This Law may be cited as the *Cowichan Tribes First Nation Property Assessment Law, 2013*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

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

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

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

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

- “assessor” means a person appointed by Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and
 - (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;
- “Notice of Appeal” means a notice containing the information set out in Schedule VII;

- “Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;
- “Notice of Hearing” means a notice containing the information set out in Schedule IX;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;
- “Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;
- “Province” means the province of British Columbia;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;
- “secretary” means the secretary of the Assessment Review Board appointed under section 25;
- “supplementary assessment roll” means an assessment roll under section 19;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and
- “taxes” includes
- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

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

PART III

ADMINISTRATION

Assessor

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

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

Authorization of Financial Management Board

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

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

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

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for

an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

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

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

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

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

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

(9) Where, by a lease or other instrument granting an interest in land, the First Nation, or Her Majesty in Right of Canada for the benefit of the First Nation, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, other than class 3 (supportive housing), for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*, or under a land code established in accordance with the *First Nations Land Management Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

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

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

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

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

Inspections

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

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

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

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

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

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

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

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

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

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

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

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

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

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

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

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

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

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

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

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

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

Assessor to Prepare and Certify Revised Assessment Roll

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

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

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

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

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

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

(b) harass an individual.

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

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the

holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

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

Chargeholders

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

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

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

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

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

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

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

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

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

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

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

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed;
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

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

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

(b) has been assessed for less than the amount for which it was liable to assessment, the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

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

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

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

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

(c) a holder's failure to disclose,

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

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

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

as required under this Law.

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

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

(5) Where the assessor receives a decision of the Assessment Review Board

after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

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

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

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

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

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

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

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

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

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

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

(2) The Assessment Review Board must consist of not less than three (3) members, including

- (a) at least one (1) member who is a member of the law society of the Province,
- (b) at least one (1) member who has experience in assessment appeals in the Province, and
- (c) at least one (1) member who is a land appraiser in the Province and who carries the AACI designation of the Appraisal Institute of Canada,

except that if a member appointed under paragraph (a) or (b) also meets the criteria set out in paragraph (c), the third member of the Assessment Review Board is not required to meet the criteria set out in paragraph (c).

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be

qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) who is not the chair at the maximum rates established from time to time by the Province for a part-time vice chair of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board (or a replacement member appointed to act) for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

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

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of

assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, or the following information contained in the notice:
 - (i) the name and address of the holder,
 - (ii) the legal description of the property,
 - (iii) the classification of the property, and
 - (iv) the assessed value, and
- (c) an administration fee of thirty dollars (\$30),

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

- (2) The address for delivery of a Notice of Appeal to the assessor is

BC Assessment – Nanaimo
Central Vancouver Island Officer
300 – 125 Wallace Street
Nanaimo, BC V9R 5B2.

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

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

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

Agents and Solicitors

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

Scheduling of Hearing

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

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

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

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

Parties

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

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

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

Daily Schedule

35.(1) The chair must

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

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

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

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

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

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

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conference and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

44. The Assessment Review Board may

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

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

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

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

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

Matters before the Courts

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

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

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

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty dollars (\$20).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

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

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

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

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

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

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

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

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

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Cowichan Indian Band Property Assessment and Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of March, 2013, at Duncan, in the Province of British Columbia.

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

		signed	Lester Joe
	Chief R. Harvey Alphonse		Lester Joe
signed	Albie Charlie		
	Albie Charlie		Diane Modeste
signed	Arvid Charlie	signed	Charles Seymour
	Arvid Charlie		Charles Seymour
signed	Stephanie Charlie	signed	W. C. Seymour
	Stephanie Charlie		William C. Seymour
signed	Cindy Daniels	signed	Calvin Swustus
	Cindy Daniels		Calvin Swustus
signed	Diane Daniels	signed	Dora Wilson
	Diane Daniels		Dora Wilson
signed	Darin George		
	Darin George		

SCHEDULE I

PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 7 - Forest Land
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm

SCHEDULE IIREQUEST FOR INFORMATION BY ASSESSOR
FOR THE COWICHAN TRIBES FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Cowichan Tribes First Nation Property Assessment Law, 2013*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to section 9(1) of the *Cowichan Tribes First Nation Property Assessment Law, 2013*, the assessor for the Cowichan Tribes First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

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

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

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

Assessor for the Cowichan Tribes First Nation

Dated: _____, 20__.

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Cowichan Tribes First Nation Property Assessment Law, 2013*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20__.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Cowichan Tribes First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

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

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Cowichan Tribes First Nation Property Assessment Law, 2013*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Cowichan Tribes First Nation Property Assessment Law, 2013*.

Assessor for the Cowichan Tribes First Nation

Dated: _____, 20__.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Cowichan Tribes First Nation

[address]

PURSUANT to the provisions of the *Cowichan Tribes First Nation Property Assessment Law, 2013*, I hereby request a reconsideration of the assessment of the following interest in land:

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

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

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

- (1)
- (2)
- (3)

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Cowichan Tribes First Nation
BC Assessment – Nanaimo
Central Vancouver Island Officer
300 – 125 Wallace Street
Nanaimo, BC V9R 5B2

PURSUANT to the provisions of the *Cowichan Tribes First Nation Property Assessment Law, 2013*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

- (1)
- (2)
- (3)

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

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Cowichan Tribes First Nation
[address]

PURSUANT to the provisions of the *Cowichan Tribes First Nation Property Assessment Law, 2013* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

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

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

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

Chair, Assessment Review Board

Dated: _____, 20__.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Cowichan Tribes First Nation in respect of the assessment of _____ [describe interest in land].

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

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

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

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

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

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

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

Chair, Assessment Review Board

Dated: _____, 20__.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Cowichan Tribes First Nation, hereby certify that this is the Cowichan Tribes First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Cowichan Tribes First Nation Property Assessment Law, 2013*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

**COWICHAN TRIBES FIRST NATION
PROPERTY TAXATION LAW, 2013**

[Effective April 26, 2013]

TABLE OF CONTENTS

Part I	Citation.....	[799]
Part II	Definitions and References.....	[799]
Part III	Administration.....	[802]
Part IV	Liability for Taxation.....	[802]
Part V	Exemptions from Taxation.....	[803]
Part VI	Grants and Tax Abatement.....	[806]
Part VII	Levy of Tax.....	[807]
Part VIII	Tax Roll and Tax Notice.....	[807]
Part IX	Periodic Payments.....	[810]
Part X	Payment Receipts and Tax Certificates.....	[810]
Part XI	Penalties and Interest.....	[810]
Part XII	Revenues and Expenditures.....	[811]
Part XIII	Collection and Enforcement.....	[812]
Part XIV	Seizure and Sale of Personal Property.....	[814]
Part XV	Seizure and Assignment of Taxable Property.....	[815]
Part XVI	Discontinuance of Services.....	[818]
Part XVII	General Provisions.....	[819]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. The Provincial Government, pursuant to paragraph 10(1)(a) of the *Indian Self-Government Enabling Act*, issued a taxation certificate to Cowichan Indian Band on September 16, 1992;

B. The First Nation implemented a system of independent band taxation on the reserve through the enactment of the *Cowichan Indian Band Property Taxation and Assessment By-law* on April 19, 1994, which By-law was duly approved by the Minister of Indian Affairs pursuant to section 83 of the *Indian Act*, and under which By-law the First Nation began levying tax in respect of interests in property on the reserve;

C. 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;

D. The Council of the Cowichan Tribes First Nation deems it to be in the best interests of the First Nation to make a law for such purposes and to repeal the *Cowichan Indian Band Property Taxation and Assessment By-law* (as amended); and

E. The Council of the Cowichan Tribes First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

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

**PART I
CITATION**

Citation

1. This Law may be cited as the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

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

“Assessment Law” means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

- “Assessment Review Board” means the assessment review board established under the Assessment Law;
- “assessment roll” has the meaning given to that term in the Assessment Law;
- “assessor” means a person appointed to that position under the Assessment Law;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “debtor” means a person liable for unpaid taxes imposed under this Law;
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporate body in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “Status Indian” means a person who pursuant to the *Indian Act* is registered as an Indian or is entitled to be registered as an Indian.
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation’s local revenue account.

Authorization of Financial Management Board

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

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) All interests in land are subject to taxation under this Law, except interests in land

- (a) exempt from assessment under the Assessment Law; and
- (b) exempt from taxation under Part V.

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

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

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

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

Tax Refunds

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

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

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

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

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

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

Revitalization Program and Exemptions

9.(1) A revitalization program is hereby established to encourage one (1) or more of the following objectives:

(a) economic revitalization by increasing the economic activity on the reserve by meeting one (1) or more of the criteria in subsection (2); and

(b) social revitalization, by encouraging not for profit community facilities on the reserve, by meeting the criteria in subsection (3).

(2) A property tax exemption may be given under this section for economic revitalization where the holder of the taxable property occupies the property and is

(i) a Status Indian; or

(ii) a corporation, the majority of the shares of which are held by or for the benefit of one (1) or more members of the First Nation or Status Indians, and operates one or more businesses or commercial enterprises on the property.

(3) A property tax exemption may be given under this section for social revitalization where the primary use of the taxable property is to operate facilities, not operated for profit, which provide community, cultural or recreational programs or services which are available to residents of the reserve.

(4) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

- (a) an application in the form prescribed by Council from time to time; and
- (b) a description of how the taxable property meets the exemption criteria set out in this section.

(5) On receipt of an application under subsection (4) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (6) and (7).

(6) A resolution under subsection (5) must specify:

- (a) how the holder's application meets the objectives of the revitalization program;
- (b) the duration of the exemption, which must be five (5) consecutive years or less;
- (c) the extent of the exemption in each year, which may be up to one hundred percent (100%) of the general property taxes otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
- (d) the taxation year in which the exemption will begin; and
- (e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(7) At least fourteen (14) days before Council considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers, and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(8) Council may refuse to authorize an exemption under this section where

- (a) the use of the taxable property does not conform to applicable laws or by-laws; or
- (b) the holder owes outstanding taxes, interest or penalties under this Law.

(9) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(10) Council may cancel an exemption under this section by resolution

- (a) at the request of the holder; or
- (b) if holder ceases to meet the criteria for the exemption under this section.

(11) Where an exemption is cancelled under paragraph (10)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (13).

(12) Where an exemption is cancelled under paragraph (10)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part XI are assessable and payable from that date.

(13) On cancellation under subsection (10), the tax administrator must give written notice to the holder of

- (a) the cancellation and of the date on which it took effect or will take effect; and
- (b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

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

Annual Grants

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

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and
 - (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.
- (2) Grants provided under subsection (1)
- (a) may be given only to a holder of property that is taxable in the current taxation year;
 - (b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and
 - (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

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

PART VII LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

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

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

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

Tax Payments

13.(1) Taxes are due and payable on or before August 16 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Cowichan Tribes First Nation.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before July 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

- (a) a description of the property as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the property;
 - (c) the name and address of every person entered on the assessment roll with respect to the property;
 - (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before July 15 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

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

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

Subdivision

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

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

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

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

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

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX**PERIODIC PAYMENTS****Taxes as Percentage of Rental Payment**

19.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X**PAYMENT RECEIPTS AND TAX CERTIFICATES****Receipts for Payments**

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI**PENALTIES AND INTEREST****Penalty**

22. If all or part of the taxes remain unpaid after August 16 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after August 16 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

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

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

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

Reserve Funds

26.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

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

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

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

Special Levy

27. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make such property taxation laws or amend this Law as necessary in order to recover the amount payable.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

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

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

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

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

Tax Arrears Certificate

29.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

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

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

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

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

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

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

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

Delivery of Documents in Enforcement Proceedings

31.(1) This section applies to this Part and Parts XIV, XV and XVI.

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

(3) Personal delivery of a document is made

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

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

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

(4) A document is considered to have been delivered

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

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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

32.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

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

Notice of Seizure and Sale

33.(1) Before proceeding under subsection 32(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

34.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

35.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 34(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

36. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

37.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

38.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

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

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

39.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 43(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

40.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

41. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

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

(a) the taxable property is subject to redemption as provided in subsection 43(1);

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

(i) impeachment for waste, and

- (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

43.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

- (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
- (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 40(3).

Assignment of Taxable Property

44.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

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

(3) An assignment under subsection 43(4) operates

- (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment

is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 43(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

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

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

46.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 40(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

47.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

48.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

49. Notwithstanding section 48, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

50. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

51.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

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

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

53.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

54. *The Cowichan Indian Band Property Assessment and Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of March, 2013, at Duncan, in the Province of British Columbia.

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

		signed	Lester Joe
	Chief R. Harvey Alphonse		Lester Joe
signed	Albie Charlie		
	Albie Charlie		Diane Modeste
signed	Arvid Charlie	signed	Charles Seymour
	Arvid Charlie		Charles Seymour
signed	Stephanie Charlie	signed	W. C. Seymour
	Stephanie Charlie		William C. Seymour
signed	Cindy Daniels	signed	Calvin Swustus
	Cindy Daniels		Calvin Swustus
signed	Diane Daniels	signed	Dora Wilson
	Diane Daniels		Dora Wilson
signed	Darin George		
	Darin George		

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE COWICHAN TRIBES FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *Cowichan Tribes First Nation Property Taxation Law, 2013*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least fourteen (14) days from the date of request],
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Cowichan Tribes First Nation Property Taxation Law, 2013*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before 4:30 p.m. on August 16. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Cowichan Tribes First Nation, located at 5760 Allenby Road, Duncan, B.C. V9L 5J1 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by 4:30 p.m. on August 16 shall incur penalties and interest in accordance with the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE III**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | | |
|----|---|-------------------------------|
| 1. | For preparation of a notice | \$ 50.00 |
| 2. | For service of notice on each person or place
by the First Nation | \$ 50.00 |
| 3. | For service of notice on each person or place by
a process server, bailiff or delivery service | actual cost |
| 4. | For advertising in newspaper | actual cost |
| 5. | For staff time spent in conducting a seizure and sale
of personal property, not including costs otherwise
recovered under this Schedule | \$ 50.00 per
personperhour |
| 6. | Actual costs incurred by the First Nation for the seizure,
storage and sale of personal property will be charged based
on receipts. | |

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Cowichan Tribes First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Cowichan Tribes First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Cowichan Tribes First Nation, located at 5760 Allenby Road, Duncan B.C. V7L 5J1 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 32(1) of the *Cowichan Tribes First Nation Property Taxation Law, 2013*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Cowichan Tribes First Nation will take place on _____, 20__ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 32(1) of the *Cowichan Tribes First Nation Property Taxation Law, 2013*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE VIII

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 38(1) of the *Cowichan Tribes First Nation Property Taxation Law, 2013*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Cowichan Tribes First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Cowichan Tribes First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE IX

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Cowichan Tribes First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Cowichan Tribes First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Cowichan Tribes First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

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

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

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Cowichan Tribes First Nation

Dated: _____, 20__.

**KITSELAS
FINANCIAL ADMINISTRATION LAW**

[Effective date*]

TABLE OF CONTENTS

PART I - Citation	[836]
PART II - Interpretation and Application.....	[836]
PART III - Administration.....	[840]
<i>DIVISION 1 - Council</i>	[840]
<i>DIVISION 2 - Finance and Audit Committee</i>	[842]
<i>DIVISION 3 - Officers and Employees</i>	[846]
<i>DIVISION 4 - Conduct Expectations</i>	[850]
PART IV - Financial Management.....	[851]
<i>DIVISION 1 - Financial Plans and Annual Budgets</i>	[851]
<i>DIVISION 2 - Financial Institution Accounts</i>	[854]
<i>DIVISION 3 - Expenditures</i>	[854]
<i>DIVISION 4 - General Matters</i>	[857]
<i>DIVISION 5 - Borrowing</i>	[858]
<i>DIVISION 6 - Risk Management</i>	[861]
<i>DIVISION 7 - Financial Reporting</i>	[864]
<i>DIVISION 8 - Information and Information Technology</i>	[868]
PART V - Capital Projects	[870]
PART VI - Borrowing Member Requirements	[874]
PART VII - Land Management	[874]
PART VIII - Oil and Gas and Moneys Management	[874]
PART IX - Miscellaneous	[875]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest.....	[879]
PART I - Interpretation.....	[879]
PART II - Councillors and Committee Members.....	[880]
PART III - Officers and Employees	[883]
PART IV - Contractors.....	[885]

Laws – FMA, s.5 and s.9
Lois – LGFPN, 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 November 26, 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 Kitselas 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 Kitselas enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Kitselas 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;

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

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

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

“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

- “Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;
- “councillor” means a member of the Council of the First Nation;
- “dependent” means, in relation to an individual,
- (a) the individual’s spouse,
 - (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
 - (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
 - (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Kitselas;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax senior manager 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 senior manager” means the tax senior manager appointed under the First Nation’s local revenue laws.

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

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

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

Interpretation

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

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

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

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

Posting of Public Notice

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

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

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

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

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

Conflict of Laws

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

Scope and Application

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

PART III

ADMINISTRATION

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

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

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

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

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

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

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

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

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

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

Reporting of Remuneration, Expenses and Contracts

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

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager;
- (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;
- (e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to any individual granted signing authority by Kitselas and to each of the dependents of any individual granted signing authority by Kitselas; and
- (f) any contracts between the First Nation and any individual granted signing authority by Kitselas and between the First Nation and a dependent of any individual granted signing authority by Kitselas for the supply of goods or services, including a general description of the nature of the contracts.
- (g) Subsection (1) does not require the reporting of remuneration, expenses or benefits received
- (h) in common by all members of the First Nation;

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

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

(3) If the senior financial manager becomes aware of any information contained in a report completed under this section which may indicate a contravention of this Law, the senior financial manager must report this information under section 99.

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 (5), all of whom must have independence.

(3) At least two (2) of the Committee members must be councillors.

(4) 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.

(5) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (4)(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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than two (2) 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 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 financial officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may assign the performance of any of the Committee's duties or functions in paragraph (1)(a)

- (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.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 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 senior manager under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Senior Manager

20.(1) The tax senior manager reports to the senior manager in respect of the performance of any of the tax senior manager's duties or functions under this Law.

(2) With the approval of the senior manager, the tax senior manager may assign the performance of any of the duties or functions of the tax senior manager under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax senior manager 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 senior manager and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the 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 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 senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

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

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

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

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the

First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

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

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

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

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

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

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

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

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

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

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 85.

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

Accounts Management

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

- (2) The senior financial officer
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

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

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

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

Prohibited Agreements

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

No Expenditure Without Appropriation

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

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

Emergency Expenditures

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

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

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

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

Appropriations

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

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

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

Payments after Fiscal Year-end

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

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

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

Requisitions for Payment

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

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

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

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

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

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

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

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

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

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

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

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

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

Form of Payment

41.(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 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 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.

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 senior financial officer to borrow money or grant security in the name of the First Nation

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

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

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

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

Financial Agreements

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

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

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

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

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

(3) The First Nation may only obtain long-term financing 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 senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax senior manager.

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

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

Audit Requirements

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

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

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the

audit of local revenue accounts and must report on that account separately from other accounts.

- (4) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

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

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

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

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

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

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

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

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

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

- 75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.
- (2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

- 76.(1) Before the annual financial statements may be published or distributed, they must
- (a) be approved by the Council;
 - (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,

- (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

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

(3) The 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 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.

Policy and Law Manual

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

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 senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;

- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

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

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI**BORROWING MEMBER REQUIREMENTS****Application**

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

Compliance with Standards

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

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

PART VII**LAND MANAGEMENT****Application**

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

Obligations

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

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

PART VIII**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 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 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.

(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.

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) The senior manager must, upon request of an Officer, employee or member of the First Nation alleging a conflict of interest in relation to information contained in the register, review the register and prepare a report to the council setting out the alleged conflict and any applicable information contained in the register.

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 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.

**NADLEH WHUT'EN BAND
PROPERTY ASSESSMENT LAW, 2013**

[Effective March 27, 2013]

TABLE OF CONTENTS

PART I	Citation	[888]
PART II	Definitions and References.....	[888]
PART III	Administration	[890]
PART IV	Assessed Value	[891]
PART V	Requests for Information and Inspections.....	[893]
PART VI	Assessment Roll and Assessment Notice	[894]
PART VII	Errors and Omissions in Assessment Roll.....	[897]
PART VIII	Reconsideration of Assessment	[900]
PART IX	Assessment Review Board	[901]
PART X	Appeal to Assessment Review Board.....	[903]
PART XI	General Provisions	[910]

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the Nadleh Whut'en Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

C. The Council of the Nadleh Whut'en Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Nadleh Whut'en duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Nadleh Whut'en Band Property Assessment Law, 2013*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

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

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

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

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll, and an assessment roll referenced in subsection 10(3);

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

“chair” means the chair of the Assessment Review Board;

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

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

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

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

- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and
 - (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;
- “Notice of Appeal” means a notice containing the information set out in Schedule VII;
- “Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;
- “Notice of Hearing” means a notice containing the information set out in Schedule IX;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;
- “Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;
- “Province” means the province of British Columbia;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;
- “secretary” means the secretary of the Assessment Review Board appointed under section 25;
- “supplementary assessment roll” means an assessment roll under section 19;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “Taxation Law” means the *Nadleh Whut’en Band Property Taxation Law, 2013*;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and
- “taxes” includes
- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

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

PART III ADMINISTRATION

Assessor

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

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

Authorization of Financial Management Board

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

Application of Law

5. This Law applies to all interests in land.

**PART IV
ASSESSED VALUE**

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

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

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

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

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

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

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

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

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

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

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law, and where an interest in land is made up of both land and improvements, must provide a separate value for land and a separate value for improvements.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

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

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

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

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

Inspections

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

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

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

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

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

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

- (a) delivered personally, at the time personal delivery is made;
- (b) sent by mail, five (5) days after the day on which the notice is postmarked;
- (c) sent by fax, at the time indicated on the confirmation of transmission; and
- (d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

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

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

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

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

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

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

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

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 58 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

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

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

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

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

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

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

- (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

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

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

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

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

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

Protection of Privacy in Assessment Roll

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

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

Chargeholders

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

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

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

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

(6) Subject to subsection 14(3) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

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

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

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

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

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

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

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

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

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

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

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

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

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

(c) a holder's failure to disclose,

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

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

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

as required under this Law.

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

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

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

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

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

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

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

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

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

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

(3) A request for reconsideration of an assessment must

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

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

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

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

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

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

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

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend two (2) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

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

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

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

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, or extract of the information contained therein, and
- (c) a non-refundable administration fee of thirty dollars (\$30), to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) If in any instance the administration fee described in subsection (1) is not submitted with a Notice of Appeal, the assessor shall advise the chair of the Assessment Review Board of this fact, and the chair, in turn, shall advise the person

who submitted the Notice of Appeal by registered mail that the Notice of Appeal may be deemed invalid if the administration fee is not received in the office of the assessor within twenty-one (21) days from the date of the mailing of the registered letter.

- (3) The address for delivery of a Notice of Appeal to the assessor is

Northern Region Office.
BC Assessment
#200 – 1777 Third Avenue
Prince George, BC V2L 3G7

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

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

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

Agents and Solicitors

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

Scheduling of Hearing

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

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

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

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

Parties

- 32.** The parties in a hearing, except as provided in subsection 31(3), are
- (a) the complainant;
 - (b) the holder of the assessable property, if not the complainant;
 - (c) the assessor; and
 - (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor or chair, as the case may be, must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

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

Daily Schedule

- 35.(1)** The chair must
- (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.

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

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

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

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

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

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Prehearing Conferences

43. Without limiting section 42, the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference, and other directly related matters as necessary.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

45. The Assessment Review Board may

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

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

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

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

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

Matters before the Courts

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

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

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty dollars (\$20).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

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

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

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

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

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

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

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

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

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 50(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

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

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

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

58. *The Nadleh Whut'en Indian Band No. 612 Property Assessment and Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of March, 2013, at Nadleh reserve, in the Province of British Columbia.

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

Chief Martin Louie

signed _____ Marilyn Janzen
Councillor Marilyn Janzen

signed _____ George George
Councillor George George Sr.

signed _____ Eleanor Lowe
Councillor Eleanor Lowe

signed _____ Beverly Ketlo
Councillor Beverly Ketlo

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE NADLEH WHUT'EN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to Part V of the *Nadleh Whute'n Band Property Assessment Law, 2013*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Nadleh Whut'en Band

Dated: _____, 20__ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to Part V of the *Nadleh Whut'en Band Property Assessment Law, 2013*, the assessor for the Nadleh Whut'en Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

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

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

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

Assessor for the Nadleh Whut'en Band

Dated: _____, 20__ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Nadleh Whut'en Property Assessment Law, 2013*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other:

Signed: _____
[please print name]

Dated: _____, 20__.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Nadleh Whut'en Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

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

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION:

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Nadleh Whut'en Band Property Assessment Law, 2013*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Nadleh Whut'en Band Property Assessment Law, 2013*.

Assessor for the Nadleh Whut'en Band

Dated: _____, 20__ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Nadleh Whut'en Band
Northern Region Office
BC Assessment
#200 – 1777 Third Avenue
Prince George, BC V2L 3G7

PURSUANT to the provisions of the *Nadleh Whut'en Band Property Assessment Law, 2013*, I hereby request a reconsideration of the assessment of the following interest in land:

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

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

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

- (1)
- (2)
- (3)

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Nadleh Whut'en Band
Northern Region Office, BC Assessment
#200 – 1777 Third Avenue
Prince George, BC V2L 3G7

PURSUANT to the provisions of the *Nadleh Whut'en Band Nation Property Assessment Law, 2013*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

- (1)
- (2)
- (3)

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

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

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

The required fee of thirty dollars (\$30.00) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

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

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Nadleh Whut'en Band
P.O. Box 36
Fort Fraser, BC V0J 1N0

PURSUANT to the provisions of the *Nadleh Whut'en Band Nation Property Assessment Law, 2013* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____.

SCHEDULE IX
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

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

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

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

Chair, Assessment Review Board

Dated: _____, 20__ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE X**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Nadleh Whut'en Band in respect of the assessment of _____ [describe interest in land].

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

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

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

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

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

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

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

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Nadleh Whut'en Band, hereby certify that this is the Nadleh Whut'en Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Nadleh Whut'en Indian Band Property Assessment Law, 2013*.

(Signature of Assessor)

Dated _____ 20__

at _____, _____ .
(City) (Province)

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

NADLEH WHUT'EN BAND
PROPERTY TAXATION LAW, 2013

[Effective March 27, 2013]

TABLE OF CONTENTS

Part I	Citation	[925]
Part II	Definitions and References.....	[925]
Part III	Administration	[927]
Part IV	Liability for Taxation.....	[928]
Part V	Exemptions from Taxation	[929]
Part VI	Grants and Tax Abatement	[931]
Part VII	Levy of Tax	[932]
Part VIII	Tax Roll and Tax Notice.....	[933]
Part IX	Payment Receipts and Tax Certificates	[935]
Part X	Penalties and Interest.....	[935]
Part XI	Revenues and Expenditures.....	[935]
Part XII	Collection and Enforcement.....	[937]
Part XIII	Seizure and Sale of Personal Property	[939]
Part XIV	Seizure and Assignment of Taxable Property.....	[940]
Part XV	Discontinuance of Services	[943]
Part XVI	General Provisions	[943]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Nadleh Whut'en Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Nadleh Whut'en Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Nadleh Whut'en Band Property Taxation Law, 2013*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

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

“Assessment Law” means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

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

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

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

- “First Nation” means the Nadleh Whut’en Band, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

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

Special Levy

4.1 If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

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

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

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

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

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property

under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

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

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

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

- (a) subject to subsections (2) and (4), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

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

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

(4) The exemption in paragraph (1)(a) does not apply to leasehold interests held by a member of the First Nation arising from a lease of reserve lands which have been designated for leasing purposes further to the *Indian Act*.

9.(1) A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land, and
- (b) the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:
 - (i) economic revitalization: \$1,000,000
 - (ii) environmental revitalization: \$350,000
 - (iii) social or cultural revitalization: \$150,000.

(3) An agreement under subsection (2) must be finalized prior to October 31st in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, must

- (a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

- (b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;
- (c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;
- (d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement; and
- (e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) The Council may execute more than one agreement with a proponent taxpayer for the same interest in land in subsequent years, provided that a new investment meeting the criteria in subparagraphs (2)(b)(i) – (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of the First Nation which is a holder of an interest in land used and assessed for Class 6 “business and other” further to the assessment law, and which is a proponent for an exemption under this section for the economic development category, will be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(b)(i).

(6) For the purposes of this section, the word “taxpayer” includes any person proposing to acquire an interest in land in relation to the specific development and associated investment which is the subject of an agreement under this section.

(7) The Council may, from time to time, by order prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(8) The tax administrator will provide a copy of any revitalization agreement to the assessor within 7 days of its final approval and execution by Council and the taxpayer.

PART VI

GRANTS AND TAX ABATEMENT

Annual Grants

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

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

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; and

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

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

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28th in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

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

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

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

Tax Payments

12.(1) Taxes are due and payable on or before July 15th of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Nadleh Whut'en Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 14th in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 14th in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

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

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

Subdivision

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

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

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

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

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

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or part of the taxes remain unpaid after July 15 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after August 1st of the year levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

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

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

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

(b) payments-in-lieu of taxes.

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

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

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

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

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

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

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

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

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

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

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

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

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

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate in the form of Schedule V and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

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

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

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

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

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

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

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

Delivery of Documents in Enforcement Proceedings

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

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

(3) Personal delivery of a document is made

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

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

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

(4) A document is considered to have been delivered

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

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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, and subject to subsection 25(4), the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

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

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property further to subsection (2) must deliver up the seized personal property to the tax administrator immediately.

(5) The tax administrator shall ensure the full care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage, or sold by the First Nation further to sections 31 and 32.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to

adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

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

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

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

Subsisting Rights

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

- (a) the taxable property is subject to redemption as provided in subsection 40(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property

by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

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

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

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

(3) An assignment under subsection 40(4) operates

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

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

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

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

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

46. Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

51. The *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law No. 1998-6*, as amended, is hereby repealed in its entirety.

Force and Effect

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

SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE NADLEH WHUT'EN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Nadleh Whut'en Band Property Taxation Law, 2013*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least fourteen (14) days from the date of request],
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20____.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Nadleh Whut'en Band Property Taxation Law, 2013*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 15, 20____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Nadleh Whut'en Band, located at [____**address**____] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 15, 20____ shall incur penalties and interest in accordance with the *Nadleh Whut'en Band Property Taxation Law, 2013*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20____.

SCHEDULE III**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|--|-----------------------------|
| 1. For preparation of a notice | \$150 |
| 2. For service of notice on each person or place
by the First Nation | \$150 |
| 3. For service of notice on each person or place by
a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent in conducting a seizure and sale
of personal property, not including costs otherwise
recovered under this Schedule | \$75 per person
per hour |
| 6. Costs incurred by the First Nation for the seizure, storage,
and sale of personal property will be charged based
on receipts. | actual costs |

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Nadleh Whut'en Band Property Taxation Law, 2013*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20__ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Nadleh Whut'en Band Property Taxation Law, 2013*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Nadleh Whut'en Band, located at [____address____] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land, which amount does not include the costs of any seizure.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt noted above within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 29 of the *Nadleh Whut'en Band Property Taxation Law, 2013*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure and storage are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Nadleh Whut'en Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 29 of the *Nadleh Whut'en Band Property Taxation Law, 2013*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Nadleh Whut'en Band in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20__ .

SCHEDULE VIII**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIII of the *Nadleh Whut’ en Band Property Taxation Law, 2013*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Nadleh Whut’ en Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Nadleh Whut'en Band will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Nadleh Whut'en Band the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Nadleh Whut'en Band will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Nadleh Whut'en Band will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Nadleh Whut'en Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the Nadleh Whut'en Band, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
10. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

11. The proceeds of sale of the taxable property will be paid first to the Nadleh Whut'en Band, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Nadleh Whut'en Band Property Taxation Law, 2013*.

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20__.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20____.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the _____ First Nation.

The public tender [auction] will take place on:
_____, 20____ at _____ o'clock at
_____ [location].

The tax administrator or designate will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Nadleh Whut'en Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Nadleh Whut'en Band will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the Nadleh Whut'en Band the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the Nadleh Whut’ en Band will, without delay, repay to the bidder the entire amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6 Council of the Nadleh Whut’ en Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

7. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

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

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

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Nadleh Whut’ en Band, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid out in accordance with the relevant provisions of the *Nadleh Whut’ en Band Property Taxation Law, 2013*.

Tax Administrator for the Nadleh Whut’ en Band

Dated: _____, 20__ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Nadleh Whut'en Band Property Taxation Law, 2013*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Nadleh Whut'en Band

Dated: _____, 20____.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

**OSOYOOS INDIAN BAND
PROPERTY TAXATION LAW, 2012**

[January 1, 2013]

TABLE OF CONTENTS

Part I	Citation.....	[961]
Part II	Definitions and References.....	[961]
Part III	Administration	[964]
Part IV	Liability for Taxation.....	[964]
Part V	Exemptions from Taxation	[965]
Part VI	Grants and Tax Abatement	[968]
Part VII	Levy of Tax	[969]
Part VIII	Tax Roll and Tax Notice.....	[970]
Part IX	Periodic Payments	[972]
Part X	Payment Receipts and Tax Certificates	[972]
Part XI	Penalties and Interest.....	[973]
Part XII	Revenues and Expenditures.....	[973]
Part XIII	Collection and Enforcement.....	[974]
Part XIV	Seizure and Sale of Personal Property	[976]
Part XV	Seizure and Assignment of Taxable Property.....	[978]
Part XVI	Discontinuance of Services	[980]
Part XVII	General Provisions	[981]

SCHEDULES:

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services
XI	Plan of Taxation Districts

WHEREAS:

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

B. The Council of the Osoyoos Indian Band deems it to be in the best interests of the Osoyoos Indian Band to make a law for such purposes; and

C. The Council of the Osoyoos Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*.

NOW THEREFORE the Council of the Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Osoyoos Indian Band Property Taxation Law, 2012*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law or, if a property as it appears on the assessment roll is subject to more than one sublease, then the assessed value of each sublease interest means the value calculated pursuant to paragraph 15(2)(d);

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*, including all amendments thereto;

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

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

- “debtor” means a person liable for unpaid taxes imposed under this Law;
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is wholly-owned, either directly or indirectly, by the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being:
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “*Indian Act*” means *Indian Act*, R.S.C. 1985, c. I-5, as amended and the regulations enacted under the *Indian Act*;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under section 20 of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council at a duly convened meeting of Council;
- “revitalization agreement” means an agreement made pursuant to subsection 9(2);
- “sublease” means a sublease that is registered in the registry;
- “sublease interest” means the rights and interest in land demised under a sublease;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law and for greater certainty, if a property as it appears on the assessment roll is subject to more than one sublease, then taxable property means a sublease interest of that property;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include:
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

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

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include:

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation’s local revenue account.

Authorization of Financial Management Board

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

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

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

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

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

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

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

Tax Refunds

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

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

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

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school and the land on which the building stands;

- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit and the land on which the building stands; and
- (h) that part of a cemetery actually used for burial purposes.

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

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

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

- (a) economic revitalization;
- (b) environmental revitalization; and
- (c) social or cultural revitalization,
of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a partial exemption from taxation, up to a maximum of fifty percent (50%), for a maximum duration of five (5) years where:

- (a) a proponent taxpayer and the Council enter into an agreement regarding the interest in land; and
- (b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:
 - (i) \$500,000, if the objective provided for in the revitalization agreement is economic revitalization;
 - (ii) \$200,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) \$100,000, if the objective provided for in the revitalization agreement is cultural revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, the duration of the revitalization agreement, being five (5) years or less, and the percentage of exemption from taxation, being fifty percent (50%) or less, provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to meet the criteria; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years or for a subsequent period of up to five years, provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section 9 under the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council.

(8) Council may terminate a revitalization agreement by resolution:

(a) at the request of the holder; or

- (b) if the holder ceases to meet the criteria for the exemption under this section 9.
- (9) Upon termination under subsection (8):
 - (a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;
 - (b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the criteria; and
 - (c) the tax administrator must give written notice to the holder of:
 - (i) any taxes due from the date of cancellation; or
 - (ii) any taxes due from the date that the holder breached the agreement or ceased to meet the criteria;
 - (d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and
 - (e) penalties are assessable and payable under Part XI for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

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

Annual Grants

11.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where the holder of the property is a charitable, philanthropic or other not-for-profit corporation and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to a holder who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount no greater than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

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

PART VII LEVY OF TAX

Tax Levy

12.(1) Council may establish two or more taxation districts for the purpose of setting different rates of tax for each taxation district.

(2) Council hereby establishes two taxation districts, known as Taxation District No. 1 and Taxation District No. 2.

(3) The two taxation districts established pursuant to subsection (2) shall consist of the region(s) described as follows:

(a) Taxation District No. 1 – All of Osoyoos Indian Reserve No. 1 lying north of the heavy bold line shown on the plan attached as Schedule XI and all of Osoyoos Indian Reserve No. 3; and

(b) Taxation District No. 2 – All of Osoyoos Indian Reserve No. 1 lying south of the heavy bold line shown on the plan attached as Schedule XI.

(4) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class of each taxation district.

(5) A law setting the rate of tax may establish a different rate of tax for each property class of each taxation district.

(6) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

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

(8) Notwithstanding subsection (6), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed four hundred dollars (\$400).

(9) A minimum tax established under the authority of subsection (8) may be established in respect of one or more property classes of each taxation district.

Special Levy

13. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make such property taxation laws or amend this Law as necessary in order to recover the amount payable.

Tax Payments

14.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid by cheque, money order or cash at the office of the First Nation during normal business hours or one online at a financial institution designated by the First Nation.

(3) Payment of taxes made by cheque or money order must be made payable to the “Osoyoos Indian Band Taxation.”

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

15.(1) On or before May 31 of each taxation year, the tax administrator must create a tax roll for that taxation year.

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

(a) a description of the property as it appears on the assessment roll or, if a property as it appears on the assessment roll is subject to more than one sublease, then in lieu of a description of that property as it appears on the assessment roll, a description of every sublease interest of that property;

(b) the name and address of the holder entered on the assessment roll with respect to the property or, if a property as it appears on the assessment roll is subject to more than one sublease, then the name and address of each holder of a sublease interest of that property;

(c) the name and address of every person entered on the assessment roll with respect to the property or, if a property as it appears on the assessment roll is subject to more than one sublease, then the name and address of each holder of a sublease interest of that property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any, or, if a property as it appears on the assessment roll is subject to more than one sublease, then the assessed value of each sublease interest of that property, which assessed value will be deemed to be the assessed value of that property as it appears in the assessment roll, exclusive of exemptions, if any, multiplied by a fraction, the numerator of which will be the number of months during which the rights provided for in the sublease interest may be exercised and the denominator of which will be 12;

(e) the amount of taxes levied on the property in the current taxation year under this Law or, if a property as it appears on the assessment roll is subject to more than one sublease, then the amount of taxes levied on each sublease interest of that property; and

(f) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

16.(1) On or before June 1 of each taxation year, the tax administrator must mail a Tax Notice to:

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(3) If a number of properties are assessed in the name of the same holder or, if a number of sublease interests are shown on the tax roll in the name of the same holder, any number of those properties or sublease interests, as the case may be, may be included in one Tax Notice.

(4) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(5) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

17.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

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

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

Subdivision

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

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

(b) on making an apportionment under paragraph (1)(a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

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

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

Requests for Information

19.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

20.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part IX, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part IX, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

21.(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

22.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether

taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

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

Interest

24.(1) If all or any portion of taxes remains unpaid on December 31 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded annually.

Application of Payments

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

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

26.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include:

- (a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

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

Reserve Funds

27.(1) Reserve funds established by Council must:

- (a) be established in an expenditure law; and
- (b) comply with this section 27.

(2) Except as provided in this section 27, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be

used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law:

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

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

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has:

(a) assumed third-party management of the First Nation's local revenue account; and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

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

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

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

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

Tax Arrears Certificate

29.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

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

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

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

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

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

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

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

Delivery of Documents in Enforcement Proceedings

31.(1) This section 31 applies to this Part XIII and Parts XIV, XV and XVI.

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

(3) Personal delivery of a document is made:

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

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

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

(4) A document is considered to have been delivered:

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

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

(5) Copies of notices must be delivered:

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

32.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section 32 are set out in Schedule III to this Law.

Notice of Seizure and Sale

33.(1) Before proceeding under subsection 32(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

34.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

35.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 34(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

36. The application of this Part XIV to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

37.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV**SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

38.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

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

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

39.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 43(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

40.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be:

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

41. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

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

- (a) the taxable property is subject to redemption as provided in subsection 43(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

43.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1):
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 40(3).

Assignment of Taxable Property

44.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property

is registered at the time of the assignment.

(3) An assignment under subsection 43(4) operates:

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

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

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

45.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid:

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

46.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 40(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part XV.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

47.(1) Subject to this section 47, the First Nation may discontinue any service it provides to the taxable property of a debtor if:

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue:

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

48.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except:

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

49. Notwithstanding section 48, Council may disclose information and records to a third party for research purposes, including statistical research, provided:

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an

agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

50. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

51.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section 51, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law:

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

54. The following laws are hereby repealed in their entirety:

- (1) *Osoyoos Indian Band Property Taxation Law, 2009;*
- (2) *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009;*
- (3) *Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009; and*
- (4) *Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009.*

Force and Effect

55. This Law comes into force and effect on the later of January 1, 2013 and 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 November, 2012.

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

signed Clarence Louie
Chief Clarence Louie

signed Tony Baptiste
Councillor Tony Baptiste

Councillor Theresa Gabriel

Councillor Veronica McGinnis

signed Charlotte M. Stringam
Councillor Charlotte Stringam

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE I

(Subsection 19(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE OSOYOOS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 19(1) of the *Osoyoos Indian Band Property Taxation Law, 2012*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__.

SCHEDULE II

(Subsection 16(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

PURSUANT to the provisions of the *Osoyoos Indian Band Property Taxation Law, 2012*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made:

1. by cheque, money order or cash at the offices of the Osoyoos Indian Band, located at 1007 McKinney Road, Oliver, British Columbia during normal business hours; or
2. online at a financial institution designated by the Osoyoos Indian Band.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Osoyoos Indian Band Property Taxation Law, 2012*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$
Taxes (current year):	\$
Unpaid taxes, including interest and penalties from previous years	\$
Total Payable	\$

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE III

(Subsection 32(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|---|-----------------|
| 1. For preparation of a notice | \$ 75 |
| 2. For service of notice on each person or place | \$ 150 |
| 3. For advertising in newspaper | \$ 250 |
| 4. For time spent in conducting a seizure and sale
of personal property | \$ 100 per hour |
| 5. Actual cost of seizure and storage will be charged
based on receipts. | |

SCHEDULE IV

(Subsection 22(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *Osoyoos Indian Band Property Taxation Law, 2012*, I hereby
certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land
have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____
dollars (\$_____) are due and owing on the above-referenced interest in land as
of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

SCHEDULE V

(Subsection 29(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *Osoyoos Indian Band Property Taxation Law, 2012*, I hereby
certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced
interest in land, as follows:

- | | |
|--|----------|
| a. Taxes for [year] taxation year: | \$ _____ |
| b. Penalties assessed on taxes indicated in row
(a) above : | \$ _____ |
| c. Interest assessed on taxes and penalties
indicated in rows (a) and (b) above: | \$ _____ |
| d. Unpaid taxes from years prior to [year],
including applicable taxes and penalties thereon: | \$ _____ |
| e. Total unpaid tax debt | \$ _____ |

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties
and interest will be assessed on this amount. Otherwise, the total unpaid tax debt
accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%)
per annum, compounded annually.

Payments must be made:

1. by cheque, money order or cash at the offices of the Osoyoos Indian Band,
located at 1007 McKinney Road, Oliver, British Columbia during normal
business hours; or
2. online at a financial institution designated by the Osoyoos Indian Band.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

SCHEDULE VI

(Subsection 33(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 33(2) of the *Osoyoos Indian Band Property Taxation Law, 2012*, seizing the personal property described as follows:

[insert general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VII

(Subsection 34(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Osoyoos Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 33(2) of the *Osoyoos Indian Band Property Taxation Law, 2012*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

SCHEDULE VIII

(Subsection 38(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 38(1) of the *Osoyoos Indian Band Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Osoyoos Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will:
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates:

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

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

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Osoyoos Indian Band Property Taxation Law, 2012*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__

SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTYTO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Osoyoos Indian Band.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Osoyoos Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%),

any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates:

- (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Osoyoos Indian Band Property Taxation Law, 2012*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, _____

SCHEDULE X

(Subsection 47(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Osoyoos Indian Band Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective April 26, 2013]

WHEREAS:

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

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

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

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

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is comprised of

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

(b) all of Part 2 of the Schedule except for sections 8, 10 and 11.

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

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

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

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

8. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Reserve Fund.

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

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

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

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

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

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

14. This Law comes into force and effect 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 April, 2013, at Victoria, in the Province of British Columbia.

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

signed _____ Garry Albany
Councillor Garry Albany

signed _____ Frank George
Councillor Frank George Sr.

Councillor Nicholas Albany

signed _____ Ron Sam
Councillor Ron Sam

signed _____ Karen Tunkara
Councillor Karen Tunkara

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

1. Local Revenue for current taxation year	
a. Property Tax	\$1,052,096
b. Penalties and Interest	\$20,000
2. Other Revenues	
a. Pet Licencing	\$800
b. BC HOG Benefit	\$50,000
c. Permits & Fee	\$2,000
3. Accumulated Surplus - Local revenues from previous taxation year	\$175,000
4. Capital Projects Reserve Fund Revenue	\$175,000
5. Income Stabilization Reserve Fund Revenue	\$1,300,000
TOTAL REVENUES	\$2,774,896

PART 2: EXPENDITURES

1. General Government Services	
a. General Administration	\$175,000
b. Executive & Legislative	\$80,000
c. Board of Review	\$1,000
d. Songhees Taxpayer Advisory Committee	\$1,000
e. BC Assessment	\$10,000
2. Protective Services	
a. Bylaw Enforcement	\$70,000
b. Fire Protection	\$100,000
c. Emergency Measures	\$22,000
d. Emergency Equipment	\$7,500
3. Transportation Services	
a. Road Repairs/Groundskeeping	\$5,000
b. Traffic Control	\$1,500
c. Snow Removal	\$1,500

4. Recreation & Cultural Services	
a. Community Events	\$5,000
b. Songhees Cultural Grant	\$5,000
c. Donations & Gifts	\$3,000
d. Community Garden Project	\$5,000
5. Community Development	
a. Planning	\$5,000
6. Environmental Health Services	
a. CRD Sewer & Water	\$60,000
b. Annual refuse collection & disposal	\$15,000
7. Other: Health	
a. CRD Regional District Hospital	\$50,000
8. Grants	
a. Home Owner Grant	\$121,464
b. Additional Grant	\$243,926
9. Contingency Amount	\$30,006
10. Transfers into reserve funds	
a. Income Stabilization Reserve Fund	\$0
b. Capital Projects Reserve Fund	\$107,000
11. Capital Expenditures	
a. Songhees Wellness Centre Project	\$1,300,000
b. Cooper Road Paving	\$350,000
TOTAL EXPENDITURES	\$2,774,896
<u>BALANCE</u>	\$0

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

View Royal Fire Department, Fire and Emergency Protection	\$122,000
Capital Regional District, Local Services Agreement	\$110,000
BC Assessment Authority, Assessment Services Contract	\$10,000

Note: This Budget includes Appendix A: Reserve Fund Balance

Appendix A**Reserve Fund Balances**

1. Income Stabilization Fund	
Beginning balance as of January 1, 2013	\$1,774,761
Transfers out	
i. to local revenue account:	\$1,300,000
ii. to capital projects reserve fund:	\$0
Transfers in	
i. from local revenue account:	\$0
Ending Balance as of December 31, 2013	\$474,761
2. Capital Projects Reserve Fund	
Beginning balance as of January 1, 2013	\$751,428
Transfers out	
i. to local revenue account:	\$175,000
Transfers in	
i. from local revenue account:	\$107,000
ii. from Income Stabilization reserve fund:	\$0
Ending Balance as of December 31, 2013	\$683,428

**SONGHEES FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective April 26, 2013]

WHEREAS:

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

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation 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 Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2013*.

2. In this Law:

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

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

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is over sixty-five (65) years of age, then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5) (b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

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

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

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

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

11. Schedule A 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 Council on the 17th day of April, 2013, at Victoria, in the Province of British Columbia.

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

SCHEDULE A
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.5279
Class 2 - Utilities	45.7016
Class 3 - Supportive Housing	6.5279
Class 4 - Major Industry	47.0006
Class 5 - Light Industry	27.6781
Class 6 - Business and Other	20.2886
Class 7 - Forest Land	3.0028
Class 8 - Recreational Property/Non-Profit Organization	9.2696
Class 9 - Farm	18.6044

TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2012, AMENDMENT NO. 1

[Effective March 27, 2013]

WHEREAS:

A. The *Tk'Emlups Te Secwempc Annual Expenditure Law, 2012* was approved by the First Nations Tax Commission on May 31, 2012; and

B. Expenditure priorities for the year have been reevaluated by the Council of the Tk'emlúps te Secwépemc;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2012, Amendment Law No. 1*.

2. *Tk'emlúps te Secwépemc Annual Expenditure Law, 2012* is amended by repealing "Schedule B – Expenditures" and replacing it with "Schedule B Amended – Expenditures" which schedule is attached to this law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of March, 2013, at Kamloops, in the Province of British Columbia.

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

Chief Shane Gottfriedson

signed _____
Katy Gottfriedson

Councillor Katy Gottfriedson

signed _____
Richard Jules

Councillor Richard Jules

Councillor Ed Jensen

Councillor Fred Seymour

signed _____
C. Mosterd-McLean

Councillor Colleen Mosterd-McLean

signed _____
Jeanette Jules

Councillor Jeanette Jules

signed _____
Rosanne Casimir

Councillor Rosanne Casimir

**SCHEDULE B Amended– EXPENDITURES
DISTRICT 1
(TTES GENERAL & COMBINED)**

General Government Expenditures		\$811,317
a. Executive and Legislature	\$11,992	
b. General Administrative	\$698,839	
c. Other General Government	\$100,486	
Protection Services		\$285,270
a. Firefighting	\$279,245	
b. Railway Crossing Mntce	\$6,025	
Transportation and Communication		\$636,203
a. Other Transportation and Communication	\$636,203	
Recreation and Cultural Services		\$229,391
a. Recreation	\$148,128	
b. Culture	\$81,263	
Community Development		\$1,084,382
a. Education	\$152,320	
b. Housing	\$279,614	
c. Economic Development Program	\$207,091	
d. Heritage Protection – Rights & Title	\$445,358	
Other Services		\$325,779
a. Social Programs and Assistance	\$156,686	
b. Other Service	\$169,093	
Fiscal Services		\$22,696
a. Other Fiscal Services (BCA)	\$22,226	
b. Other Debt Charges	\$470	
Grants:		\$134,693
a. Financial Need Grant(s)	\$134,693	
Contingency Fund		\$29,320
Comprehensive Service Agreements		\$101,152

1010

STANDARDS, PROCEDURES, AND LAWS UNDER THE FMA
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFPN

a. Tagish	\$35,872
b. G&M Trailer Court	\$21,137
c. Windchimes	\$6,975
d. Silver Sage Trailer Park	\$8,931
e. Sage Meadows Mobile Home Park	\$7,762
f. 7-Mile	\$20,475

TOTAL EXPENDITURES

\$3,660,204

Note: The Tk'emlúps te Secwépemc 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:

Fire Protection \$279,245

**TK'EMLÚPS TE SECWÉPEHC
FINANCIAL ADMINISTRATION LAW**

[Effective date*]

TABLE OF CONTENTS

PART I - Citation	[1012]
PART II - Interpretation and Application.....	[1012]
PART III - Administration.....	[1016]
<i>DIVISION 1 - Council</i>	[1016]
<i>DIVISION 2 - Finance and Audit Committee</i>	[1018]
<i>DIVISION 3 - Officers and Employees</i>	[1022]
<i>DIVISION 4 - Conduct Expectations</i>	[1025]
PART IV - Financial Management.....	[1027]
<i>DIVISION 1 - Financial Plans and Annual Budgets</i>	[1027]
<i>DIVISION 2 - Financial Institution Accounts</i>	[1029]
<i>DIVISION 3 - Expenditures</i>	[1030]
<i>DIVISION 4 - General Matters</i>	[1033]
<i>DIVISION 5 - Borrowing</i>	[1034]
<i>DIVISION 6 - Risk Management</i>	[1037]
<i>DIVISION 7 - Financial Reporting</i>	[1040]
<i>DIVISION 8 - Information and Information Technology</i>	[1044]
PART V - Capital Projects	[1045]
PART VI - Borrowing Member Requirements	[1049]
PART VII - Land Management	[1049]
PART VIII - Oil and Gas and Moneys Management	[1050]
PART IX - Miscellaneous	[1050]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest.....	[1054]
PART I - Interpretation.....	[1054]
PART II - Councillors and Committee Members.....	[1055]
PART III - Officers and Employees	[1058]
PART IV - Contractors.....	[1060]

Laws – FMA, s.5 and s.9
Lois – LGFPN, 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 November 26, 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 Tk'emlúps te Secwépemc 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 Tk'emlúps te Secwépemc enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Tk'emlúps te Secwépemc 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 as Chief Executive Officer under section 18;

“CFO” means the person appointed Chief Financial Officer under section 19;

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

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

- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;
- “councillor” means a member of the Council of the First Nation;
- “dependent” means, in relation to an individual,
- (a) the individual’s spouse,
 - (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
 - (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
 - (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Tk'emlúps te Secwépemc (formerly known as the Kamloops Indian Band);
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue 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 CEO, CFO, 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 the time limited for taking an action ends or falls on a date that the First Nation’s principal administrative offices are closed, that action may be taken on the next day that the principal administrative offices are open;

(c) 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;

(d) 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;

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

(f) 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.

(3) Obtain advice, assistance and training in order to achieve financial competency in relation to decision-making under this Law.

Council Policies, Procedures and Directions

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

(2) The Council must establish policies or procedures 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 CFO 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.

(3) If the CFO becomes aware of any information contained in a report completed under this section which may indicate a contravention of this Law, the CFO must report this information under section 99.

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 (5), all of whom must have independence.

(3) At least two (2) of the Committee members must be councillors.

(4) The Council must establish policies or procedures

(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.

(5) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (4)(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.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than two (2) 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 CEO and the CFO must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The CEO or the CFO 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 CFO; 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 CFO, 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 assign the performance of any of the Committee's duties or functions in paragraph (1)(a)

- (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.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and prerequisites 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

CEO

18.(1) The Council must appoint a person as CEO of the First Nation and may set the terms and conditions of that appointment.

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

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the CEO considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the CEO under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CEO's duties specified in this Law.

(3) The CEO may assign the performance of any of the CEO's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

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

CFO

19.(1) The Council must appoint a person as CFO of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the CFO is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to 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 CFO under this Law; and
- (o) to carry out any other activities specified by the CEO that are not inconsistent with the Act or the CFO's duties under this Law.

(3) With the approval of the CEO, the CFO may assign the performance of any of the duties or functions of the CFO to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the CFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the CEO in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the CEO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the CEO, the CFO, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the CEO must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the CEO must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

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

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and 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) in respect of related bodies, sets out separate amounts for revenues and expenses;
- (g) in respect of related bodies, sets out separate amounts for loans and investments from the First Nation and payment schedules;
- (h) shows all categories of restricted cash; and
- (i) 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 CFO 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 CFO 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 respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

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

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

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

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;

- (b) opened in a financial institution; and
- (c) authorized by the CEO or the CFO.

(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 CFO must ensure the safekeeping of all money received by the First Nation.

- (2) The CFO
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

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

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

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

Prohibited Agreements

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

No Expenditure Without Appropriation

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

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

Emergency Expenditures

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

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

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

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

Appropriations

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

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

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

Payments after Fiscal Year-end

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

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

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

Requisitions for Payment

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

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

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

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

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

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

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

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

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

(8) The CEO or the CFO 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 CFO 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 CEO or the CFO 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 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.(1) Personal debts owed by a member to the First Nation may not be written off.

(2) Subject to subsection (1), 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 in accordance with policies or procedures made by 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(1).

(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 CFO 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 and procedures 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 upon recommendation by the Finance and Audit Committee.

(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) The CFO may enter into any agreements referred to in subsection (1) on behalf of the First Nation upon recommendation by the Finance and Audit Committee.

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 CFO 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 respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

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

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

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

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

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

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

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the CEO or the CFO.

(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 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 CFO under subsection (2).
- (2) Before the Council authorizes a guarantee under subsection (1), the CFO must prepare a report for the Finance and Audit Committee to review and provide to 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 CFO 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.

Loans for 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 CFO 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 respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

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

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

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and

commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

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

DIVISION 7 - Financial Reporting

GAAP

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

Monthly Financial Information

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

(2) The annual financial statements must 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 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 CFO 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 CFO; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in 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 and related bodies for the previous fiscal year.

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

- (a) a description of the services and operations of the 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 to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Policy and Law Manual

79.(1) The CEO must prepare and maintain a current policy and law manual respecting every policy and law related 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 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) 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. No person may be given access to the First Nation's records containing confidential information except in compliance with applicable provincial and federal privacy laws and all policies and procedures 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 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 current 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 CEO or CFO, or both, 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 CFO 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 CFO 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 CFO 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 or disposal of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation or disposal 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 or disposal 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 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.

Involvement of Members

92. The Council must post a public notice describing each proposed capital project and each Council meeting when a proposed capital project is presented for approval.

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 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 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.

(1) 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.

(2) 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.

(3) The Council must establish policies or procedures

(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.

(4) 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.

(5) 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 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 6 day of Nov., 2012, at Kamloops, in the Province of British Columbia.

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

signed Shane Gottfriedson
Chief Shane Gottfriedson

Councillor Connie Leonard

signed Fred Seymour
Councillor Fred Seymour

signed Evelyn Camille
Councillor Evelyn Camille

signed George Casimir
Councillor George Casimir

signed Jeanette Jules
Councillor Jeanette Jules

signed Rosanne Casimir
Councillor Rosanne Casimir

signed Dolan Paul
Councillor Dolan Paul

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

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) The CEO must, upon request of an Officer, employee or member of the First Nation alleging a conflict of interest in relation to information contained in the register, review the register and prepare a report to the council setting out the alleged conflict and any applicable information contained in the register.

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 CEO under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The CEO must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the CEO or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**TSAWOUT FIRST NATION
BORROWING AGREEMENT LAW, 2012**

[Effective December 13, 2012]

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the borrowing of money from the Authority, including any authorization to enter into a borrowing agreement with the Authority;

B. The Tsawout First Nation wishes to enter into a borrowing agreement with the Authority as provided in this Law;

C. The Tsawout First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

D. Tsawout First Nation has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule “A” to this Law.

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

1. This Law may be cited as the *Tsawout First Nation Borrowing Agreement Law, 2012*.

2. In this Law:

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

“Authority” means the First Nations Finance Authority established under the Act;

“Borrowing Agreement” means the borrowing member agreement between the Authority and the First Nation in the form attached to this Law as Schedule “B”;

“certificate” means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

“First Nation” means the Tsawout First Nation; and

“Law” means this borrowing agreement law.

3. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

4. The Council is authorized to enter into the Borrowing Agreement with the Authority and a quorum of council are authorized and directed to execute the Borrowing Agreement on behalf of the First Nation.

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

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

7. The Schedules attached to this Law form integral parts of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of November, 2012, at Saanichton in the Province of B.C.

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

signed Harvey Underwood
Chief Harvey Underwood

signed Allan Claxton
Councillor Allan Claxton

signed Eugena Etzel
Councillor Eugena Etzel

signed Stanley Sam
Councillor Stanley Sam

signed Louis Claxton
Councillor Louis Claxton

signed Toby Joseph
Councillor Toby Joseph

signed Antoine Underwood
Councillor Antoine Underwood

signed George Underwood
Councillor George David Underwood

SCHEDULE “A”

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO THE
TSAWOUT FIRST NATION

The First Nations Financial Management Board (“the Board”) completed its review of the Tsawout First Nation’s Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal and Statistical Management Act* (“the Act”). On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as of March 31, 2011, the Tsawout First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided the Tsawout First Nation with a Report and attached Schedule dated June 15, 2012 as required under section 50(2) of the Act and upon which the Board’s opinion and certification is based.

This Certificate has been issued to the Tsawout First Nation under section 50(3) of the Act solely for the purpose of enabling the Tsawout First Nation to satisfy the requirements of the Act. It should not be used or relied upon by the Tsawout First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

The Certificate is issued on the 15th day of JUNE, 2012.

First Nations Financial Management Board

“SCHEDULE B”

**BORROWING AGREEMENT
(Property Tax Revenue)**

This Borrowing Agreement, hereinafter referred to as the “Agreement”, is made the ___ day of _____, 20__

BETWEEN:

FIRST NATIONS FINANCE AUTHORITY

As represented by its Board of Directors, (the “**Authority**”)

AND

_____ **FIRST NATION**

As represented by its Chief and Council, (the “**First Nation**”)

WHEREAS:

First nations have lacked the institutional framework by which to gain access to private capital at affordable rates, for public infrastructure purposes;

The Act creates a mechanism of long term financing of capital infrastructure for first nations in order to promote economic development;

Section 58 of the Act creates the Authority as a non-profit corporation without share capital, having as one of its purposes to secure for its Borrowing Members, through the use of property tax revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

Section 75 of the Act gives the FNFA Board powers in relation to the issuance of debt securities;

The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of debt securities of the Authority to raise a specified amount in the manner determined by the FNFA Board;

The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member’s financing request in an issue of debt securities by the Authority;

The Act sets out a procedure for first nations to become Borrowing Members of the Authority;

The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals of the Commission and the Board as part of the borrowing process;

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

The First Nation is a Borrowing Member of the Authority;

The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more Borrowing Laws;

This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation from time to time in relation to a Capital Infrastructure Project using the First Nation's property tax revenues; and

It is intended that the source of funds to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement will be from revenues derived from property taxation laws made by the First Nation under section 5(1)(a) of the Act.

NOW THEREFORE THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:

1.0 INTERPRETATION

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

"Act" means the *First Nations Fiscal and Statistical Management Act*, the regulations enacted under that Act and any amendments thereto;

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

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

"Borrowing Agreement Law" means the Borrowing Agreement Law # _____ enacted by the First Nation under and in accordance with section 5(1)(d) of the Act that came into force on the ___ day of __ 20__;

"Borrowing Law" means a law enacted by the First Nation under section 5(1)(d) of the Act to secure through the Authority long term financing of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's property tax revenues;

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

"Borrowing Room Calculation Certificate" means a certificate in a form required by the Authority, signed by the duly authorized senior financial

officer of the First Nation, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

"Business Day" means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;

"Capital Infrastructure Project" means the project generally described in a Borrowing Law;

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

"Completion" of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

"Chief" means _____ or his or her duly elected successor to the office of Chief of the First Nation;

"Council" means the governing Council of the First Nation;

"Debt Reserve Fund" means the fund established by the Authority under section 84 of the Act for financing secured by property tax revenues;

"Financial Administration Law" means the First Nation Financial Administration Law # _____ enacted by the First Nation under and in accordance with section 9(1)(a) of the Act that has been approved by the Board;

"Financial Management System Certificate" means a certificate issued by the Board under section 50(3) of the Act that the First Nation's financial management system is in compliance with the Board's standards;

"Financial Performance Certificate" means a certificate issued by the Board under section 50(3) of the Act that the First Nation's financial performance is in compliance with the Board's standards;

"FNFA Board" means the Board of Directors of the Authority as described in section 61 of the Act;

"First Nation" means the _____ First Nation;

"Interim Long Term Financing" means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier

of (i) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or (ii) Completion of the Capital Infrastructure Project;

“Local Revenue Account” means the account established by the First Nation pursuant to section 13(1) of the Act into which the First Nation is required to place its Local Revenues;

“Material Adverse Change” means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note as and when they fall due;

“Person” in addition to its ordinary meaning includes a corporation, society, a local, provincial or federal government, partnership or other legal entity and the personal or legal representative or successors or assigns of such Person to whom the context can apply according to law;

“Promissory Note” means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority, in substantially the form attached to this Agreement as Schedule A; and

“Security Issuing Council Resolution” means a Council resolution in substantially the form attached to a Borrowing Law.

- 1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.
- 1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.
- 1.4 Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.
- 1.5 The division of this Borrowing Agreement into Articles, sections, subsections and clauses and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.
- 1.6 In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

2.0 APPLICATION OF THE ACT

- 2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and any borrowing by the First Nation using property tax revenues under a Borrowing Law.
- 2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.

3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING

- 3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in the Borrowing Law, a Security Issuing Council Resolution and a Promissory Note.

4.0 CONSIDERATION

- 4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under clause 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project, the First Nation agrees to comply with the terms and conditions of this Agreement.
- 4.2 Without limiting the generality of clause 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

5.0 TERM OF AGREEMENT

- 5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

6.0 FIRST NATION REPRESENTATIONS & WARRANTIES

- 6.1 The First Nation represents and warrants to the Authority as set forth in this clause 6.1, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

- (a) the First Nation's Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;
- (b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the Board's report given under section 50(2) of the Act in relation to that certificate;
- (c) the First Nation has obtained all approvals necessary from the Commission to enact the Borrowing Agreement Law;
- (d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated hereunder are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;
- (e) all information furnished by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and did not omit any material fact necessary in order to make such information not misleading, and any information hereafter furnished by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;
- (f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;
- (g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;

- (h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;
- (i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;
- (j) the First Nation is in compliance in all material respects with its Financial Administration Law, local revenue laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;
- (k) the First Nation is in compliance in all material respects with the Act;
- (l) in addition to compliance under subparagraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and
- (m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill, or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

7.0 COVENANTS OF THE FIRST NATION

- 7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:
- (a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and the Commission;
 - (b) if on becoming a Borrowing Member the First Nation did not have a Financial Management System Certificate, provide the Authority with a copy of such certificate within 36 months after the First Nation's acceptance as a Borrowing Member;

- (c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and the Commission or passing a Security Issuing Council Resolution;
- (d) comply with its Financial Administration Law and local revenue laws;
- (e) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;
- (f) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;
- (g) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution or a Promissory Note;
- (h) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;
- (i) deliver to the Authority:
 - (i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end;
 - (ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada;

- (iii) the Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end;
 - (iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification;
 - (v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation; and
 - (vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;
- (j) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a "third party") that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;
- (k) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation's premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation's books, accounts, records, reports, files, properties and assets, in whatever form they take, as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation's status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under sections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;

- (l) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of (i) this Agreement; (ii) the Act; (iii) a Borrowing Law; (iv) a Security Issuing Council Resolution; (v) a Promissory Note; and (vi) by-laws or policies of the Authority, and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority; and
- (m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of:
 - (i) five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or
 - (ii) Completion of the Capital Infrastructure Project, either:
 - (A) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or
 - (B) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with clauses 12.11 and 12.12 of this Agreement.

8.0 SECURITY ISSUING COUNCIL RESOLUTION

- 8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council shall pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either: (i) requesting the Authority to include that amount as part of its next issue of debt securities, or (ii) requesting the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation. The Security Issuing Council Resolution shall also specify the date by which the First Nation wishes to receive the amount of financing specified in the Security Issuing Council Resolution.
- 8.2 The First Nation shall promptly send a certified copy of the Security Issuing Council Resolution to the Authority, and, for their information, to the Commission and the Board. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, the certified copy of the Security Issuing Council Resolution must be delivered to the Authority, the Commission and the Board by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.

- 8.3 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

9.0 COVENANTS OF THE AUTHORITY

- 9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, the Act, by-laws and policies of the Authority and a Borrowing Law, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.

- 9.2 The Authority agrees that for the term of this Agreement it shall:

- (a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;
- (b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and
- (c) provide the First Nation with notice of any changes of fees or charges.

10.0 FINANCING BY THE AUTHORITY

- 10.1 The Authority is authorized to finance from time to time a Capital Infrastructure Project at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution up to but not exceeding the least of:

- (a) the amount authorized in a Borrowing Law;
- (b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or

- (c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.
- 10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in clause 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions at the relevant time.
- 10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority at the relevant time, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.
- 10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under section 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under section 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

11.0 CONDITIONS OF FINANCING

- 11.1 In addition to the provisions of clauses 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those clauses is conditional upon the following:
- (a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;
 - (b) receipt by the Authority of a Borrowing Law approved by the Commission;
 - (c) receipt by the Authority of a First Nation Security Issuing Council Resolution;
 - (d) receipt by the Authority of a current Borrowing Room Calculation Certificate;
 - (e) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;

- (f) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;
- (g) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to clause 7.1(j) of this Agreement;
- (h) receipt by the Authority of a Financial Performance Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act; and
- (i) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to the requirements under clause 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act, if the First Nation did not have a Financial Management System Certificate when it became a Borrowing Member.

12.0 PAYMENT BY THE FIRST NATION

- 12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.
- 12.2 The Promissory Note shall be executed on behalf of the First Nation by the Person named in a Security Issuing Council Resolution. The Promissory Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.
- 12.3 The Promissory Note shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as shall be determined by the Authority.
- 12.4 The obligations under a Promissory Note shall bear interest from the date specified therein, which date shall be determined by the Authority, at rates to be determined by the Authority.
- 12.5 The obligations incurred under a Promissory Note as to both principal

and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority.

- 12.6 The First Nation shall in each fiscal year after a Promissory Note has been signed provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.
- 12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.
- 12.8 No expenditure law enacted by the First Nation under section 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a local revenue law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.
- 12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of debt securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and the Council shall make due provision to discharge such liability.
- 12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in a Borrowing Law. Any refinancing described in this clause shall take place at the Authority's calculated interest rate in issuing debt securities at the time of the refinancing.
- 12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.
- 12.12 The parties acknowledge that the Authority will fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers'

acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.

- 12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

13.0 DEFAULT BY THE FIRST NATION

- 13.1 The occurrence of any one or more of the following events or conditions will be a default under this Agreement:

- (a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;
- (b) the First Nation fails to comply with the Act in any material respect;
- (c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;
- (d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;
- (e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;
- (f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;
- (g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property, including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;

- (h) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note; or
 - (i) in the opinion of the Authority, a Material Adverse Change has occurred.
- 13.2 If a default under clause 13.1 occurs the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.
- 13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note or the Act.
- 13.4 If a default under clause 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:
 - (a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or
 - (b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.
- 13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.
- 13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under clause 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon

to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.

- 13.7 In each year following a default by the First Nation that led to a reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under clause 13.6.
- 13.8 Upon receipt of the notice from the Authority sent under clause 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.
- 13.9 Upon receipt of payments from the First Nation under clause 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.
- 13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under clause 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

14.0 REPAYMENT FROM DEBT RESERVE FUND

- 14.1 Where, upon default of another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under section 84(6) of the Act shall be reduced by an amount equal to the repayment monies previously received by the First Nation from the Authority under clause 13.9.

15.0 INDEMNITY

- 15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters, and any review, inspection, supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.

15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project and of this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation, or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

16.0 ENFORCEMENT OF THIS AGREEMENT

16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

17.0 SHARING OF INFORMATION

17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between and among those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of debt securities or the provision of Interim Long Term Financing secured by the First Nation's property tax revenues.

18.0 WAIVER

18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Agreement.

19.0 APPLICABLE LAW

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

20.0 TIME OF THE ESSENCE

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, clauses 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

22.0 SEVERABILITY

22.1 If any clause or portion of any clause in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid clause or portion thereof shall be severed from the remainder of the Agreement.

23.0 SUCCESSORS AND ASSIGNS

23.1 This Agreement shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

24.0 NOTICES

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement

shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority
#202 – 3500 Carrington Road
Westbank, BC V4T 3C1
Telephone Number: 250.768.5253
Fax Number: 250.768.5258
Contact: _____

To the First Nation:

Address: _____
Telephone Number: _____
Fax Number: _____
Contact: _____

- 24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:
- (a) if delivered personally, at the actual time of delivery;
 - (b) if sent by ordinary mail, on the date received;
 - (c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
 - (d) if sent by facsimile, on the day of transmission.

- 24.3 The address or facsimile telephone number for service under this clause may be changed from time to time by the party making such change notifying the other party as provided in this clause.

25.0 IMPLEMENTATION OF THIS AGREEMENT

- 25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

26.0 FAX AND COUNTERPARTS

- 26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.

26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

27.0 AMENDMENT

27.1 This Agreement may not be amended or modified except in writing signed by the parties.

EXECUTED this _____ day of _____, 20__.

Signature of the Council:

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Witness to Signatures:

Accepted on behalf of the First Nations Finance Authority:

Chairperson

Deputy Chairperson

Board Member

Board Member

Board Member

Board Member

Witness to Signatures:

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

Schedule A**PROMISSORY NOTE
(the “Promissory Note”)**

_____ (the “**First Nation**”), for value received, hereby acknowledges itself indebted to and promises to pay to the First Nations Finance Authority (the “**Authority**”) of Suite 202 – 3500 Carrington Road, Westbank, British Columbia, V4T 3C1, all sums payable by the First Nation to the Authority under this Promissory Note and the Borrowing Agreement, in lawful money of Canada, in the place and in the manner as the Authority may advise the First Nation in writing. The terms of the Promissory Note are as follows:

**ARTICLE 1
INTERPRETATION****1.1 Definitions**

In this Promissory Note, unless there is something in the subject matter or context inconsistent therewith:

“**Borrowing Agreement**” means the agreement dated _____, 20___, between the First Nation and the Authority;

“**Business Day**” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario; and

“**Principal Amount**” has the meaning assigned to it in Section 2.1 of this Promissory Note.

1.2 Number and Gender

Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

1.3 Headings

The division of this Promissory Note into Articles, sections and subsections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

1.4 Applicable Law

This Promissory Note shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

1.5 Business Day

In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

1.6 Monetary Reference

Any reference in this Promissory Note to “Dollars”, “dollars” or “\$” shall be deemed to be a reference to lawful money of Canada.

1.7 Invalidity of Provisions

If any Article or portion of any Article in this Promissory Note is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Promissory Note and such unenforceable or invalid Article or portion thereof shall be severed from the remainder of the Promissory Note.

1.8 Interpretation of Terms in Promissory Note

Unless the context otherwise requires, words and expressions used in this Promissory Note and not otherwise defined have the same meaning as in the Borrowing Agreement.

ARTICLE 2

PRINCIPAL AND INTEREST

2.1 Promise to Pay

[Use the following clause where the First Nation has requested financing from the Authority’s next issue of debt securities.] The First Nation shall pay to the Authority the sum of \$ _____ (the “**Principal Amount**”) together with interest calculated semi-annually in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on _____, at the place and in the manner as the Authority may advise the First Nation in writing.

[Use the following clause where the First Nation has requested the Authority to provide Interim Long Term Financing to the First Nation.] The First Nation shall pay to the Authority interest on the \$ _____ principal amount of outstanding Interim Long Term Financing advanced by the Authority to the First Nation, calculated for such periods as the Authority may advise the First Nation in writing in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this

Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on _____, at the place and in the manner as the Authority may advise the First Nation in writing.

2.2 Promise to Pay Additional Amounts

In the event the payments of principal and interest hereunder are insufficient to satisfy the obligations of the First Nation to the Authority under the Borrowing Agreement, the First Nation shall pay to the Authority such further amounts as are sufficient to discharge the obligations of the First Nation to the Authority. These further amounts will be calculated by the Authority, communicated in writing to the First Nation and payable by the First Nation at a date specified in writing by the Authority to the First Nation.

2.3 Accelerated Payment

Notwithstanding the foregoing, if a default as described in clause 13.1 of the Borrowing Agreement occurs the Authority may, in its sole and absolute discretion, declare all or any part of the obligations of the First Nation under the Borrowing Agreement and all or any part of the obligations of the First Nation under this Promissory Note immediately due and payable, without any further demand or notice of any kind.

ARTICLE 3

PREPAYMENT

3.1 Prepayment

The First Nation may prepay all or any portion of the Principal Amount at any time, provided it does so in accordance with clauses 12.11 and 12.12 of the Borrowing Agreement, to the extent applicable.

ARTICLE 4

SATISFACTION AND DISCHARGE

4.1 Release from Covenants

Upon the payment in full of all amounts payable under this Promissory Note, including all interest then accrued and payable, the Authority shall deliver to the First Nation all such instruments as may be reasonably requested by the First Nation to evidence the release of the First Nation from its covenants in this Promissory Note.

ARTICLE 5
MISCELLANEOUS

5.1 Notice

Unless otherwise provided in this Promissory Note, all notices, requests, demands, consents or other communications to be given or made under this Promissory Note shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority
#202 – 3500 Carrington Road
Westbank, BC V4T 3C1
Telephone Number: 250.768.5253
Fax Number: 250.768.5258
Contact: _____

To the First Nation:

NAME: _____
Address: _____
Telephone Number: _____
Fax Number: _____
Contact: _____

Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

- a) if delivered personally, at the actual time of delivery;
- b) if sent by ordinary mail, on the date received ;
- c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
- d) if sent by facsimile, on the day of transmission.

The address or facsimile telephone number for service under this Section may be changed from time to time by the party making such change notifying the other party as provided in this Article.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

5.2 Replacement of Promissory Note

If this Promissory Note becomes mutilated or is lost, destroyed or stolen, the First Nation shall execute and deliver to the Authority a new Promissory Note of like tenor as the one mutilated, lost, destroyed or stolen in exchange for and upon surrender and cancellation of such mutilated Promissory Note or in lieu of and in substitution for such lost, destroyed or stolen Promissory Note.

5.3 Assignment

The Authority may assign this Promissory Note without the written consent of the First Nation. The First Nation may not assign its obligations under this Promissory Note without the written consent of the Authority. Any purported assignment by the First Nation without such consent is void.

5.4 Successors and Assigns

This Promissory Note shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

5.5 Waiver

No provision of this Promissory Note and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

A written waiver by either party of a breach of any provision of this Promissory Note will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Promissory Note.

5.6 Interpretation

In the event of a discrepancy between the amounts payable by the First Nation to the Authority calculated with reference to this Promissory Note and the amounts payable by the First Nation to the Authority calculated with reference to the Borrowing Agreement, the amount owing by the First Nation to the Authority shall be the amount calculated with reference to the Borrowing Agreement and this Promissory Note shall be amended by the parties in the manner necessary to implement such intention.

5.7 Amendment

This Promissory Note may not be amended or modified except in writing signed by the First Nation and the Authority.

IN WITNESS WHEREOF the First Nation has caused this Promissory Note to be signed by its authorized signatory as of the ____ day of _____, 20__.

[Name of First Nation]

By: _____
Authorized Signatory

**TERMS ACKNOWLEDGED AND
AGREED:
First Nations Finance Authority**

By: _____
Authorized Signatory

Form of Borrowing Agreement

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

Debt Repayment Schedule

Member	SICR	Law	Purpose	Term

Date	Payment	Principal SF Deposit	Interest	Actuarial Addition*	Reducing Balance
Totals					

DRF TOTAL

--

WE WAI KAI NATION
2012 TRANSITION YEAR
ANNUAL RATES AND EXPENDITURE LAW, 2013

[Effective March 27, 2013]

WHEREAS:

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

B. 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 rates of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve, and a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

C. The Province of British Columbia issued a Taxation Certificate on January 23, 2012, pursuant to section 10(1)(a) of the *Indian Self-government Enabling Act*, declaring that the We Wai Kai Nation will impose independent Government taxation on We Wai Kai Lands commencing in the 2012 calendar year;

D. We Wai Kai Nation enacted the *We Wai Kai Property Assessment Law, 2012* and the *We Wai Kai Property Taxation Law, 2012* on April 30, 2012, both of which came into force and effect on June 21, 2012;

E. The 2012 taxation year is a transition year from property taxation under the authority of the Province of British Columbia to taxation by We Wai Kai Nation under the authority of the *First Nations Fiscal and Statistical Management Act*;

F. For the 2012 taxation year there are no taxable interests in We Wai Kai reserve lands under the *We Wai Kai Property Taxation Law, 2012* and no assessable properties under the *We Wai Kai Assessment Law, 2012* and therefore there is no assessment roll for 2012; and

G. Notwithstanding that no local revenues shall be raised by We Wai Kai Nation under the *We Wai Kai Property Taxation Law, 2012*, the Council of We Wai Kai Nation deems it in the best interests of We Wai Kai Nation to enact an annual rates and annual expenditure law for 2012.

NOW THEREFORE the Council of We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation 2012 Transition Year Annual Rates and Expenditure Law, 2013*.

2. In this Law:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
- “annual budget” means the budget setting out the projected local revenues and projected expenditures of those local revenues during the budget period;
- “Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;
- “interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;
- “Law” means this law enacted under paragraphs 5(1)(a)(ii) and 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;
- “Taxation Law” means the *We Wai Kai Property Taxation Law, 2012*; and
- “taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 shall be determined by imposing the rates set out in Schedule A to this Law upon the assessed value of all taxable property in each property class.

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

5.(1) The First Nation’s interim budget for the budget year beginning April 1, 2013, and ending March 31, 2014 is attached as Schedule C to this Law.

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

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

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

SCHEDULE A

TAX RATES

PROPERTY CLASS	RATE PER 1000
Class 1 – Residential	9.5457
Class 2 – Utilities	38.2227
Class 4 - Major Industry	63.8704
Class 5 - Light Industry	23.1879
Class 6 - Business and Other	22.3690
Class 7 - Forest Land	7.6881
Class 8 - Recreational Property/Non-Profit Organization	11.6862
Class 9 - Farm	13.9354

SCHEDULE B
ANNUAL BUDGET**REVENUES**

1. Property Tax for current fiscal year:	\$0
TOTAL REVENUES	\$0

EXPENDITURES

1. General Government Expenditures	
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES	\$0
BALANCE	\$0

SCHEDULE C
INTERIM BUDGET

REVENUES

1. Property Tax for current fiscal year:	\$0
TOTAL REVENUES	\$0

EXPENDITURES

1. General Government Expenditures	
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
9. Taxes Collected for Other Governments	
10. Contingency Amounts	
TOTAL EXPENDITURES	\$0
BALANCE	\$0

**BUFFALO POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective April 26, 2013]

WHEREAS:

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

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

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

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

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

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

“Assessment Law” means the *Buffalo Point First Nation Property Assessment Law, 2011*, as amended by the *Buffalo Point First Nation Property Assessment Law, 2012*, and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

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

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

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

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

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*, as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012*, and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of April, 2013, at Buffalo Point, in the Province of Manitoba.

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

_____	signed _____
Chief John Thunder	Drew Thunder
	Councillor Drew Thunder
signed _____	
Herman Green	
Councillor Herman Green	

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

1. Local revenues for current fiscal year:	
a. Property Tax	\$413,621.00
TOTAL REVENUES	\$413,621.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$20,000.00
b. General Administrative	\$84,419.00
c. Other General Government	\$26,100.00
2. Protection Services	
a. Policing	\$ 5,000.00
b. Firefighting	\$30,000.00
c. Other Protective Services	\$ 8,000.00
3. Transportation	
a. Roads and Streets	\$69,000.00
b. Snow and Ice Removal	\$15,000.00
c. Other Transportation	\$20,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	\$63,500.00
5. Community Development	
a. Other Regional Planning and Development	\$ 2,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 28,000.00
7. Other Services	
a. Education	\$ 5,000.00
8. Contingency amount	\$ 37,602.00
TOTAL EXPENDITURES	\$413,621.00
BALANCE	\$ 0.00

**BUFFALO POINT FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective April 26, 2013]

WHEREAS:

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

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

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

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

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law, 2013*.

2. In this Law:

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

“Assessment Law” means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Law, 2012*, and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

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

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

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

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*, as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012*, and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall

be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of April, 2013, at Buffalo Point, in the Province of Manitoba.

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

Chief John Thunder

signed _____
Drew Thunder
Councillor Drew Thunder

signed _____
Herman Green
Councillor Herman Green

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000.00
Residential 1	17.00
Residential 2	17.00
Residential 3: Condominiums and Co-operatives	17.00
Farm Property	17.00
Pipeline Property	17.00
Railway Property	17.00
Institutional Property	17.00
Designated Recreational Property	17.00
Other Property	17.00

**BUFFALO POINT FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2013**

[Effective April 20, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Buffalo Point First Nation enacted the *Buffalo Point First Nation Property Assessment Law, 2012* (the “Assessment Law”);

B. The Council of the Buffalo Point First Nation wishes to amend the Assessment Law as set out in the law; and

C. The Council of the Buffalo Point First Nation has given notice of this law and has considered all written representations received by Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*.

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

1. This Law may be cited as the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*.

2. Subsection 11(3) of the Assessment Law is repealed.

3. In subsection 17(1) of the Assessment Law, the word “assessor” is deleted and replaced with the words “tax administrator”.

4. In subsection 17(2) of the Assessment Law, the words “the tax administrator must notify the assessor of the request, and” are inserted after the words “On receipt of a notice and request under this section”.

5. In subsection 20(2), the words “and notify the tax administrator of the change” are inserted at the end of the sentence.

6. In subsection 20(3) of the Assessment Law, the word “assessor” is deleted and replaced with the words “tax administrator”.

7. Subsection 20(5) of the Assessment Law is deleted and replaced with the following new subsection 20(5):

“(5) The assessor must, as soon as practicable after creating a supplementary assessment under subsection (4), provide the supplementary assessment to the tax administrator.”

8. A new subsection 20(5.1) is inserted in the Assessment Law:

“(5.1) On receipt of a supplementary assessment under subsection (5), the tax administrator must mail a supplementary Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.”

9. Paragraph 21(5)(b) of the Assessment Law is deleted and replaced with the following new paragraph 21(5)(b):

“(b) give notice of the amended assessment and an amended Assessment Notice to the tax administrator; and”.

10. A new subsection 21(5.1) is inserted in the Assessment Law as follows:

“(5.1) On receipt of an amended assessment and amended Assessment Notice under subsection (5), the tax administrator must mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.”

11. In paragraph 30(1)(c) of the Assessment Law, the word “an” is deleted at the beginning of the paragraph and the words “a non-refundable” are inserted before the words “administration fee of thirty dollars (\$30)”.

12. Subsection 49(4) of the Assessment Law is amended by deleting all words after the words “Assessment Review Board”.

13. A new subsection 49(5) is inserted in the Assessment Law as follows:

“(5) Where the assessor makes an amendment to the assessment roll under subsection (4), the tax administrator must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.”

14. Section 57 of the Assessment Law is repealed.

15. Schedule VI of the Assessment Law is amended by deleting the words “Address and telephone number at which Applicant can be contacted:” and inserting the words “Address, telephone number, lot number and email address at which Applicant can be contacted:”.

16. Schedule VII of the Assessment Law is amended by deleting the words “Complainant’s mailing address to which all notices in respect of this appeal are to be sent:” and inserting the words “Complainant’s mailing address, lot number, telephone number and email address to which all notices in respect of this appeal are to be sent:”.

17. Schedule VIII of the Assessment Law is amended by inserting the words “Complainant’s mailing address, lot number, telephone number and email address:” above the word “Dated:”.

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

THIS LAW IS HEREBY DULY ENACTED by Council on February 28, 2013 at Buffalo Point, in the Province of Manitoba.

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

Chief John Thunder

signed _____ Herman Green
Councillor Herman Green

signed _____ Drew Thunder
Councillor Drew Thunder

**BUFFALO POINT FIRST NATION
PROPERTY TAXATION AMENDMENT LAW, 2013**

[Effective April 20, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Buffalo Point First Nation enacted the *Buffalo Point First Nation Property Taxation Law, 2012* (the “Taxation Law”);

B. The Council of the Buffalo Point First Nation wishes to amend the Taxation Law as set out in this law;

C. The Council of the Buffalo Point First Nation has given notice of this law and has considered all written representations received by Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

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

1. This Law may be cited as the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*.

2. New paragraphs 8(1)(h), 8(1)(i), and a new subsection 8(1.1), are inserted in the Taxation Law as follows:

“(h) property held or occupied by the First Nation; and

(i) property held or occupied by a corporation that is 100% controlled by the First Nation, or all of whose shares are held in trust for the Buffalo Point First Nation.

(1.1) The exemptions in paragraphs (1)(h) and (i) do not apply to property held by the First Nation, or a corporation, as the case may be, where that property is actually occupied by someone other than the First Nation or that corporation.”

3. Section 10 of the Taxation Law is repealed.

4. Section 16 of the Taxation Law and the heading is deleted and replaced with the following new section 16 and heading:

Amendments to Tax Roll and Tax Notices

16.(1) Where the current year’s assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person entitled to a Tax Notice under section 15 in respect of the property affected.

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

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

5. Section 17 of the Taxation Law and the heading is deleted and replaced with the following new section 17 and the heading:

“Information Provided by Taxpayer

17. As an exception to subsection 16(3), if an error or omission in a tax roll or assessment roll

(a) resulted from a taxpayer knowingly providing false information to the assessor, and

(b) resulted in no tax being imposed or in the imposition of less tax than would have been imposed if the taxpayer had provided the correct information to the assessor,

the tax administrator may, for each year in which the assessment or the imposition of or exemption from tax was based on the false information, correct the tax roll, and impose taxes, penalties and interest from the time that the taxes would have been payable had it not been for the false information.”

6. Section 18 of the Taxation Law and the heading is deleted and replaced with the following new section 18 and heading:

“Supplementary Taxes

18.(1) Where a supplementary assessment has been created under the Assessment Law, the tax administrator must amend the tax roll to impose supplementary taxes on that property and mail a supplementary Tax Notice to every person entitled to a Tax Notice under section 15.

(2) Supplementary taxes in respect of a property for a year or part of a year must be calculated using the applicable tax rate set by the First Nation for that taxation year.

(3) Supplementary taxes imposed under subsection (1) are payable for the period beginning on the date a supplementary assessment is effective under the Assessment Law, and ending December 31 of the year in which the supplementary assessment was created by the assessor.

(4) Where supplementary taxes are imposed, the taxes are due and payable on the date of mailing the supplementary Tax Notice; however, the taxpayer must be given ninety (90) days to pay those taxes and a penalty and interest must not be added in that period.”

7. Section 54 of the Taxation Law is repealed.

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

THIS LAW IS HEREBY DULY ENACTED by Council on February 28, 2013 at Buffalo Point, in the Province of Manitoba.

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

Chief John Thunder

signed _____ Drew Thunder
Councillor Drew Thunder

signed _____ Herman Green
Councillor Herman Green

**CROSS LAKE FIRST NATION
FINANCIAL ADMINISTRATION LAW**

[Effective date*]

TABLE OF CONTENTS

PART I - Citation	[1114]
PART II - Interpretation and Application.....	[1114]
PART III - Administration.....	[1118]
<i>DIVISION 1 - Council</i>	[1118]
<i>DIVISION 2 - Finance and Audit Committee</i>	[1119]
<i>DIVISION 3 - Officers and Employees</i>	[1124]
<i>DIVISION 4 - Conduct Expectations</i>	[1127]
PART IV - Financial Management.....	[1128]
<i>DIVISION 1 - Financial Plans and Annual Budgets</i>	[1128]
<i>DIVISION 2 - Financial Institution Accounts</i>	[1131]
<i>DIVISION 3 - Expenditures</i>	[1132]
<i>DIVISION 4 - General Matters</i>	[1134]
<i>DIVISION 5 - Borrowing</i>	[1136]
<i>DIVISION 6 - Risk Management</i>	[1138]
<i>DIVISION 7 - Financial Reporting</i>	[1142]
<i>DIVISION 8 - Information and Information Technology</i>	[1146]
PART V - Capital Projects	[1147]
PART VI - Borrowing Member Requirements	[1151]
PART VII - Land Management	[1151]
PART VIII - Oil and Gas and Moneys Management	[1152]
PART IX - Miscellaneous	[1152]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest.....	[1156]
PART I - Interpretation.....	[1156]
PART II - Councillors and Committee Members.....	[1157]
PART III - Officers and Employees	[1160]
PART IV - Contractors.....	[1162]

Laws – FMA, s.5 and s.9
Lois – LGFPN, 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 January 28, 2013.

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 Cross Lake 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 Cross Lake First Nation enacts as follows:

**PART I
CITATION****Citation**

1. This Law may be cited as the *Cross Lake 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*;

“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;
- “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 Cross Lake 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 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.

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

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

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

Interpretation

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

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

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

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

(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

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

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

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

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

Posting of Public Notice

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

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

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

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

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

- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

Scope and Application

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

PART III

ADMINISTRATION

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

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

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

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

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

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

Reporting of Remuneration, Expenses and Contracts

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

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

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

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

DIVISION 2 - Finance and Audit Committee

Interpretation

11. 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 councillor as the chair of the Committee.

(2) The Council must appoint a councillor as the 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, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if:

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

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

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

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term:
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies,

procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(g) conduct a review of this Law under section 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 contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

(a) all governance, management and administrative systems of the First Nation;

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

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

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

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

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

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

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

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: *Avoiding and Mitigating Conflicts of Interest*, including required disclosures of private interests.

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

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

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

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

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

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

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

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

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

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

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

PART IV

FINANCIAL MANAGEMENT

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

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

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

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

(c) 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 the senior manager or the senior financial officer.

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

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in 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 senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing 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 senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 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.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

- (a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and
- (b) be provided to the Board and the First Nations Finance Authority.

DIVISION 8 - Information and Information Technology**Ownership of Records**

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local Revenue Account Records

81. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;

- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

BORROWING MEMBER REQUIREMENTS

Application

93. This Part applies to the First Nation if it is a borrowing member as defined in the Act.

Compliance with Standards

94.(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

PART VII

LAND MANAGEMENT

Application

95. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

Obligations

96.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII**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);

“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.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest**PART I****Interpretation****Interpretation**

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than ONE THOUSAND DOLLARS (\$1,000.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III

Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV

Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**BANDE DES MONTAGNAIS DU LAC ST-JEAN
LOI SUR L'ADMINISTRATION FINANCIÈRE**

[Effective date*]

TABLE DES MATIÈRES

PARTIE I.	Titre abrégé.....	[1165]
PARTIE II.	Définitions et interprétation.....	[1165]
PARTIE III.	Administration.....	[1169]
SECTION 1.	<i>Conseil</i>	[1169]
SECTION 2.	<i>Comité des finances et d'audit</i>	[1170]
SECTION 3.	<i>Dirigeants et employés</i>	[1174]
SECTION 4.	<i>Attentes en matière de comportement</i>	[1177]
PARTIE IV.	Gestion financière.....	[1179]
SECTION 1.	<i>Plans financiers et budgets annuels</i>	[1179]
SECTION 2.	<i>Comptes d'institutions financières</i>	[1181]
SECTION 3.	<i>Dépenses</i>	[1182]
SECTION 4.	<i>Généralités</i>	[1184]
SECTION 5.	<i>Emprunts</i>	[1185]
SECTION 6.	<i>Gestion des risques</i>	[1187]
SECTION 7.	<i>Production de rapports financiers</i>	[1190]
SECTION 8.	<i>Information et technologie de l'information</i>	[1194]
PARTIE V.	Projets d'immobilisations.....	[1195]
PARTIE VI.	Exigences applicables aux membres emprunteurs.....	[1200]
PARTIE VII.	Gestion des terres.....	[1200]
PARTIE VIII.	Dispositions diverses.....	[1200]

CONSIDÉRANT QUE :

A. En vertu de l'article 9 de la *Loi sur la gestion financière et statistique des Premières nations*, Pekuakamiulnuatsh Takuhikan peut créer des lois relatives à son administration financière;

B. Pekuakamiulnuatsh Takuhikan considère qu'il est dans son intérêt de créer une loi à cette fin;

C. Pekuakamiulnuatsh Takuhikan désire que les dispositions de la présente loi relatives aux recettes locales ne reçoivent application que lorsque

* 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 March 28, 2013.

Pekuakamiulnuatsh Takuhikan générera de telles recettes et aura l'intention d'obtenir de l'Administration financière des Premières nations du financement garanti par de telles recettes locales;

EN CONSÉQUENCE DE CE QUI PRÉCÈDE, le préambule faisant partie intégrante des présentes, Pekuakamiulnuatsh Takuhikan adopte ce qui suit :

PARTIE I TITRE ABRÉGÉ

Titre abrégé

1. *Loi sur l'administration financière de Pekuakamiulnuatsh Takuhikan.*

PARTIE II DÉFINITIONS ET INTERPRÉTATION

Définitions

2.(1) Les définitions qui suivent s'appliquent à la présente loi, à moins d'indications contraires :

- « actifs financiers » signifie tous les avoirs ou autres actifs financiers de la Première nation;
- « administration financière » signifie la gestion, la supervision, le contrôle et la direction de l'ensemble des questions liées aux affaires financières de la Première nation;
- « auditeur » signifie l'auditeur indépendant de la Première nation nommé en vertu de l'article 68;
- « autres recettes » signifie les recettes visées à l'article 3 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de *Loi sur la gestion financière et statistique des Premières nations*;
- « budget » signifie le budget annuel de la Première nation qui a été approuvé par le Conseil;
- « CGFPN » signifie le Conseil de gestion financière des Premières nations établi en vertu de la Loi;
- « chef » signifie la personne élue à ce titre par suffrage universel;
- « code » signifie un code foncier adopté par la Première nation en vertu de la *Loi sur la gestion des terres des Premières nations*;
- « Comité des finances et d'audit » signifie le Comité des finances et d'audit établi en vertu de l'article 12;
- « Commission » signifie la Commission de la fiscalité des Premières nations établie en vertu de la Loi;

- « compétence financière » signifie la capacité à lire et comprendre des états financiers qui présentent les questions comptables que l'on peut raisonnablement s'attendre à voir soulevées dans les états financiers de la Première nation;
- « compte de recettes locales » signifie le compte de recettes locales visé par l'article 13 de la Loi;
- « conjoint » signifie, en relation à un individu, une personne avec qui l'individu est marié ou avec qui l'individu vit à titre de conjoint de fait depuis au moins un (1) an dans une union assimilable à un mariage;
- « Conseil » signifie Pekuakamiulnuatsh Takuhikan, le conseil de la Première nation;
- « dirigeant » signifie un cadre supérieur, le directeur général et tout autre employé de la Première nation désigné par le Conseil à titre de dirigeant;
- « directeur général » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 18;
- « directeur-services administratifs » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 19;
- « document » signifie n'importe quel média sur lequel de l'information est enregistrée ou emmagasinée d'un moyen quelconque, que ce soit un document graphique, électronique, mécanique ou autre;
- « documents financiers » signifie tous les documents liés à l'administration financière de la Première nation, y compris les procès-verbaux des réunions du Conseil et du Comité des finances et d'audit;
- « enfant à charge » signifie, à l'égard d'une personne, un enfant :
- (a) qui n'a pas atteint l'âge de 18 ans;
 - (b) qui a atteint l'âge de 18 ans, mais qui dépend principalement du soutien financier de cette personne ou du conjoint de cette personne;
- « entité liée » signifie une entité ou personne ayant des liens avec une autre personne ou entité au sens de la *Loi canadienne sur les sociétés par actions*;
- « enveloppe budgétaire » signifie une affectation monétaire en vertu d'un budget devant servir aux fins auxquelles elle est prévue en vertu de celui-ci;
- « états financiers annuels » signifie les états financiers annuels de la Première nation dont il est question à la section 7 de la Partie IV;
- « exercice » signifie l'exercice financier de la Première nation établie à l'article 24;
- « institution financière » signifie notamment l'Administration financière des Premières nations, une banque, une coopérative de services financiers ou une caisse populaire;
- « jour férié » a le sens qui lui est donné dans la *Loi d'interprétation fédérale*;

- « Loi » signifie la Loi sur *la gestion financière et statistique des Premières nations* et tout règlement adopté en vertu de celle-ci;
- « loi de la Première nation » signifie toute loi, y compris tout règlement ou code, de la Première nation créé par le Conseil;
- « loi sur les autres recettes » signifie une loi sur les autres recettes créée par le Conseil en vertu de la Loi;
- « loi sur les recettes locales » signifie une loi sur les recettes locales créée par le Conseil en vertu de la Loi;
- « membre de la famille » signifie à l'égard d'une personne :
- (a) son conjoint,
 - (b) ses enfants à charge,
 - (c) les enfants à charge de son conjoint;
- « membre du Conseil » signifie un membre élu du Conseil, tel que le chef, les vice-chefs ou les conseillers;
- « NCA » signifie les normes canadiennes d'audit de l'Institut canadien des comptables agréés, y compris leurs révisions ou modifications de temps à autre;
- « normes de la Commission » signifie les normes établies de temps à autre par la Commission en vertu de la Loi;
- « normes du CGFPN » signifie les normes établies de temps à autre par le CGFPN en vertu de la Loi;
- « normes » signifie les normes établies de temps à autre en vertu de la Loi;
- « plan financier pluriannuel » signifie le plan dont il est question à l'article 25;
- « Première nation » signifie la bande des Montagnais du Lac St-Jean apparaissant à l'Annexe de la *Loi sur la gestion financière et statistique des Premières nations* sous Conseil des Montagnais du Lac Saint-Jean;
- « rapport spécial » signifie un rapport décrit au paragraphe 66(4);
- « recettes locales » signifie les sommes d'argent accumulées en vertu d'une loi sur les recettes locales;
- « représentant du Conseil » signifie un membre du Conseil, le président du Comité des finances et d'audit ou tout autre représentant du Conseil nommé par le Conseil;
- « terres de la Première nation » signifie toutes les réserves de la Première nation au sens de la *Loi sur les Indiens*;
- « vice-chefs » signifie les personnes nommées à ce titre par le chef;
- (2) Sauf disposition contraire dans la présente loi, les mots et les termes utilisés dans la présente loi ont les mêmes significations que dans la Loi.

Interprétation

3.(1) Dans la présente loi, les règles d'interprétation suivantes s'appliquent :

- (a) un mot employé au singulier comprend également le pluriel et vice-versa;
- (b) un mot employé au masculin comprend également le féminin et vice-versa.

(2) Les mots dans la présente loi qui font référence à un dirigeant, par le biais du nom de ses fonctions ou autrement, s'appliquent également à toute personne désignée par le Conseil comme étant autorisée à agir au nom de ce dirigeant ou à toute personne qui s'est vu déléguer les fonctions de ce dirigeant en vertu de la présente loi.

Affichage d'avis publics

4.(1) Si un avis public doit être affiché en vertu de la présente loi, l'avis public est réputé avoir été affiché convenablement si un avis écrit est placé à un endroit bien en vue et accessible de manière à être vu publiquement dans les bureaux administratifs principaux de la Première nation.

(2) Sauf disposition expresse contraire, si un avis public de réunion doit être affiché en vertu de la présente loi, l'avis doit être affiché au moins quinze (15) jours avant la date de la réunion.

Calcul des délais

5. Dans la présente loi, les délais doivent être calculés conformément aux règles suivantes :

- (a) Si le délai fixé pour faire une chose expire ou tombe un jour férié, celle-ci peut être accomplie le jour ouvrable suivant;
- (b) Si le délai est exprimé en « jours francs » ou en un nombre minimal de jours entre deux événements, les jours où les événements surviennent ne comptent pas;
- (c) Si le délai doit commencer ou se terminer un jour déterminé ou courir jusqu'à un jour déterminé, ce jour compte;
- (d) Si le délai suit un jour déterminé, ce jour ne compte pas;
- (e) Lorsqu'un acte doit être accompli dans un délai qui suit ou précède un jour déterminé, ce jour ne compte pas.

Conflit des lois

6.(1) S'il y a un conflit entre la présente loi et une autre loi de la Première nation, autre qu'un code ou une loi sur les recettes locales, la présente loi prévaut.

(2) S'il y a un conflit entre la présente loi et la Loi, la Loi prévaut.

(3) S'il y a un conflit entre la présente loi et une loi sur les recettes locales, la loi sur les recettes locales prévaut.

Champs d'application

7. La présente loi s'applique à l'administration financière de la Première nation.

PARTIE III

ADMINISTRATION

SECTION 1 – Conseil

Responsabilités du Conseil

8.(1) Le Conseil est responsable de toutes les questions liées à l'administration financière de la Première nation, qu'une partie quelconque de celles-ci ait été confiée ou déléguée à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi.

(2) Sous réserve de l'alinéa 5(1)(f) de la Loi, de la présente loi et de toute autre loi de la Première nation, le Conseil peut déléguer n'importe laquelle de ses fonctions relatives à l'administration financière de la Première nation à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi, à l'exception des fonctions suivantes :

- (a) L'approbation des politiques, procédures ou directives du Conseil relatives à toute question se rapportant à l'administration financière de la Première nation;
- (b) La nomination des membres, du président et du vice-président du Comité des finances et d'audit;
- (c) L'approbation des budgets et des états financiers de la Première nation;
- (d) L'approbation des emprunts de la Première nation.

Politiques, procédures et directives du Conseil

9.(1) Sous réserve du paragraphe (2), le Conseil peut établir des politiques et des procédures et donner des directives concernant toute question liée à l'administration financière de la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant l'acquisition, la gestion et la protection des biens de la Première nation.

(3) Le Conseil ne doit pas établir des politiques ou des procédures ou donner des directives concernant l'administration financière de la Première nation qui entrent en conflit avec la présente loi, la Loi ou les NCA.

(4) Le Conseil doit veiller à ce que toutes les politiques et procédures liées aux ressources humaines soient conçues et mises en œuvre afin de favoriser la tenue de mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit documenter toutes ses politiques, procédures et directives et les mettre à la disposition de toute personne tenue d'agir conformément à celles-ci ou susceptible d'être directement concernée par celles-ci.

Production de rapports sur la rémunération, les dépenses et les contrats

10.(1) Le directeur général doit préparer, à chaque année, un rapport indiquant, pour chacun des membres du Conseil, du directeur-services administratifs et des membres de leurs familles respectives, les renseignements suivants :

- (a) Le montant total de la rémunération, des dépenses et des avantages sociaux qu'ils ont chacun reçu de la Première nation;
- (b) Tous les contrats intervenus avec la Première nation en vue de la fourniture de biens ou de services auxquels ils sont partie;

(2) Le paragraphe (1) n'exige pas un compte rendu de la rémunération, des dépenses ou des avantages sociaux reçus :

- (a) Par tous les membres de la Première nation;
- (b) En vertu d'un programme ou d'un service accessible à tous les membres de la Première nation selon les conditions publiées; ou
- (c) Conformément aux dispositions d'un acte de fiducie.

SECTION 2 – Comité des finances et d'audit

Interprétation

11. Dans la présente section, « Comité » signifie le Comité des finances et d'audit.

Comité

12.(1) Le Comité des finances et d'audit de la Première nation est établi pour fournir des conseils et des recommandations au Conseil afin de l'aider dans le processus décisionnel relatif à l'administration financière de la Première nation.

(2) Le Comité est composé d'au moins trois membres nommés par le Conseil, dont la majorité doit posséder des compétences financières et, sous réserve du paragraphe (4), qui doivent tous être indépendants.

(3) Le Conseil doit établir des politiques ou des procédures ou donner des directives :

- (a) Spécifiant qu'une personne est considérée indépendante si elle n'a pas une relation directe ou indirecte avec le Conseil qui, de l'avis du Conseil, pourrait raisonnablement compromettre l'indépendance de son jugement à titre de membre du Comité;
- (b) Spécifiant que l'indépendance de chacun des membres du Comité sera surveillée et qu'une confirmation annuelle écrite de son indépendance sera requise de chaque membre du Comité;

(c) Visant à assurer que tous les membres du Comité sont indépendants et spécifiant que les personnes suivantes ne sont pas indépendantes :

- (i) Une personne qui est une employée du Conseil;
- (ii) Une personne dont un membre de sa famille immédiate est un membre du Conseil;
- (iii) Une personne qui a une relation directe ou indirecte avec le Conseil aux termes de laquelle elle peut bénéficier d'honoraires de consultation ou d'une autre forme de rémunération versée par le Conseil à cette personne (autre qu'une rémunération qui lui serait versée pour ses services à titre de membre du Conseil ou de membre d'un comité ou versée sous forme de montants fixes dans le cadre d'un régime de retraite), à l'un de ses enfants à charge ou à une entité dont elle est un associé, un propriétaire, un membre ou un dirigeant et qui fournit des services comptables, consultatifs, juridiques ou financiers au Conseil ou à une entité liée au Conseil;

(4) Le Conseil peut établir une politique lui permettant de dispenser une personne de l'application de la politique prévue à l'alinéa (3)(c), mais uniquement dans les circonstances suivantes :

- (a) Une dispense peut être accordée une seule fois à une personne dont la durée du mandat ne doit pas excéder trois (3) années consécutives;
- (b) Le Conseil, de façon temporaire et dans des circonstances exceptionnelles, détermine raisonnablement que :
 - (i) La personne est en mesure d'avoir l'indépendance de jugement nécessaire à l'accomplissement de ses responsabilités à titre de membre du Comité, indépendamment de sa relation avec le Conseil; et
 - (ii) La nomination de la personne au Comité est considérée au mieux des intérêts du Conseil et de ses membres.

(5) Au moins deux (2) des membres du Comité doivent être des membres du Conseil.

(6) Sous réserve du paragraphe (5), les membres du Comité doivent être nommés pour des mandats étalés sur au moins trois (3) exercices complets.

(7) Un membre du Comité peut être destitué de ses fonctions par le Conseil si :

- (a) Il est absent durant trois réunions régulières consécutives du Comité, sans raison jugée valable;
- (b) Le président du Comité recommande sa destitution.

Président et vice-président

13.(1) Le Conseil doit nommer un président et un vice-président du Comité, dont l'un doit être un membre du Conseil.

(2) Si le Conseil nomme une personne qui n'est pas un membre du Conseil comme président du Comité :

- (a) Le Conseil doit envoyer au président les avis de convocation et les ordres du jour de toutes les réunions du Comité;
- (b) À la demande du président, le Conseil doit lui fournir les documents ou renseignements sur les points à examiner qui sont transmis au Conseil en prévision de la réunion;
- (c) Le président du Comité peut assister aux réunions du Conseil et y prendre la parole, si le sujet traité a un lien avec le Comité.

Procédures du Comité

14.(1) Le quorum du Comité est constitué de cinquante pour cent (50 %) du nombre total de membres du Comité, dont au moins un membre du Conseil.

(2) À moins qu'un membre du Comité ne soit pas autorisé à participer à une décision en raison d'un conflit d'intérêts, chaque membre du Comité dispose d'un vote lors de toutes les décisions du Comité.

(3) En cas d'égalité des voix lors d'un vote au sein du Comité, le président du Comité n'a pas droit à un second vote ou un vote prépondérant; la décision est ainsi rejetée.

(4) Sous réserve du paragraphe (5), le directeur général et le directeur-services administratifs doivent être avisés de toutes les réunions du Comité et, sous réserve d'exceptions raisonnables, doivent assister à toutes ces réunions.

(5) Le directeur général ou le directeur-services administratifs peuvent être exclus de la totalité ou d'une partie d'une réunion du Comité à la suite d'un vote par appel nominal :

- (a) Si la question traitée porte sur une question personnelle et confidentielle reliée au directeur général ou au directeur-services administratifs ou sur le rendement de ceux-ci;
- (b) S'il s'agit d'une réunion avec l'auditeur.

(6) Le Comité doit se réunir à chaque exercice :

- (a) Au moins une fois à tous les trois (3) mois et aussi souvent que nécessaire afin de gérer les affaires du Comité;
- (b) Dès que possible après avoir reçu les états financiers annuels audités et le rapport de l'auditeur.

(7) Le Comité doit remettre une copie des procès-verbaux de ses réunions au Conseil et transmettre un compte rendu de la teneur de chacune des réunions du Comité au Conseil dès que possible après chacune de ces réunions.

(8) Sous réserve de la présente loi et des directives données par le Conseil, le Comité peut établir des règles relatives à la tenue de ses réunions.

(9) Après avoir consulté le directeur-services administratifs, le Comité peut retenir les services d'un expert-conseil afin de l'aider à s'acquitter de certaines de ses responsabilités.

Responsabilités en matière de planification financière

15.(1) Le Comité doit assumer les responsabilités suivantes relativement à l'administration financière de la Première nation :

- (a) Élaborer, à chaque année, à court, moyen et long termes et recommander au Conseil pour approbation des plans, projections et priorités financiers;
- (b) Examiner les projets de budgets annuels et les recommander au Conseil pour approbation;
- (c) Surveiller, en permanence, le rendement financier de la Première nation en fonction du budget et signaler tout écart important au Conseil;
- (d) Examiner les états financiers trimestriels et les recommander au Conseil pour approbation.

(2) Le Comité peut présenter un rapport ou des recommandations au Conseil au sujet de toute question liée à l'administration financière de la Première nation qui n'est pas autrement spécifiée comme étant sa responsabilité en vertu de la présente loi.

Responsabilités en matière d'audit

16. Le Comité doit assumer les responsabilités suivantes en matière d'audit liées à l'administration financière de la Première nation :

- (a) Faire des recommandations au Conseil en ce qui a trait au choix, au mandat et au rendement de l'auditeur;
- (b) S'assurer de l'indépendance de l'auditeur proposé ou nommé;
- (c) Faire des recommandations au Conseil quant à la planification, la tenue et aux résultats de l'audit;
- (d) Examiner les états financiers annuels audités de la Première nation et tous les rapports spéciaux, y compris, le cas échéant, l'état financier annuel audité du compte de recettes locales et faire des recommandations au Conseil à leur égard;
- (e) Faire des recommandations au Conseil en ce qui a trait aux politiques, procédures et directives relatives aux dépenses remboursables et aux avantages indirects des membres du Conseil, des dirigeants et des employés de la Première nation;
- (f) Surveiller les risques liés à la production de rapports financiers et les risques de fraude de même que l'efficacité des mesures d'atténuation de ces risques en tenant compte du coût de mise en œuvre de ces mesures;
- (g) Procéder à un examen de la présente loi en vertu de l'article 96 et

recommander, le cas échéant, des modifications au Conseil;

(h) Examiner le mandat du Comité et faire des recommandations au Conseil à ce sujet.

Responsabilités attribuées par le Conseil

17. Le Conseil peut confier au Comité ou à tout autre comité du Conseil toutes responsabilités, autres que celles mentionnées aux articles 8(2), 15, 16, 27(2), 61(2), 65(3) et à l'article 96, liées à l'administration financière de la Première nation.

SECTION 3 – Dirigeants et employés

Directeur général

18.(1) Le Conseil doit nommer une personne à titre de directeur général de la Première nation et peut établir les conditions de cette nomination.

(2) Relevant du Conseil, le directeur général est responsable de tous les aspects relatifs à la gestion et l'administration quotidienne de la Première nation, incluant la planification, la mise en œuvre et l'évaluation de celle-ci ainsi que les fonctions suivantes :

- (a) Élaboration des politiques et des procédures liées aux ressources humaines en ce qui a trait à l'embauche, la gestion et la mise à pied des dirigeants et des employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;
- (b) Préparation de la description des pouvoirs, des responsabilités et des fonctions de tous les employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;
- (c) Embauche des employés de la Première nation, suivant les besoins déterminés et établissement de leurs conditions d'emploi;
- (d) Surveillance, supervision et gestion des responsabilités de tous les dirigeants et employés de la Première nation;
- (e) Supervision et administration des contrats de la Première nation;
- (f) Préparation et recommandation au Conseil de l'organigramme dont il est question à l'article 20, et révision de celui-ci, au besoin;
- (g) Détermination, évaluation et surveillance des risques liés à la production de rapports financiers et des risques de fraude et production de comptes rendus à ce sujet;
- (h) Surveillance de l'efficacité des mesures d'atténuation des risques dont il est question à l'alinéa (g) en tenant compte du coût de mise en œuvre de ces mesures et production de comptes rendus à ce sujet;
- (i) Exécution de toute autre responsabilité attribuée au directeur général en vertu de la présente loi;

(j) Toutes autres responsabilités qui pourraient lui être attribuées de temps à autre par le Conseil et qui ne seraient pas incompatibles avec la Loi ou avec les responsabilités qui lui sont attribuées dans la présente loi.

(3) Le directeur général peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé ou un consultant de la Première nation.

(4) Toute délégation de responsabilités ou de fonctions en vertu du paragraphe (3) ne dégage cependant pas le directeur général de sa responsabilité de veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Directeur-services administratifs

19.(1) Le chef doit approuver la nomination d'une personne à titre de directeur-services administratifs de la Première nation et peut établir les modalités et conditions de cette nomination.

(2) Relevant du directeur général, le directeur-services administratifs est responsable de la gestion quotidienne des systèmes de l'administration financière de la Première nation, incluant les responsabilités suivantes :

(a) Veiller à ce que les systèmes de comptabilité financière, les politiques, les procédures, les directives et les mesures de contrôle interne soient conçus de façon adéquate et fonctionnent de manière efficace;

(b) Administrer et tenir les comptes de la Première nation, y compris le compte de recettes locales, le cas échéant;

(c) Préparer les budgets annuels et les plans financiers pluriannuels de la Première nation;

(d) Préparer les états financiers de la Première nation;

(e) Préparer les éléments financiers des rapports à l'intention du Conseil et les renseignements financiers exigés par celui-ci ou par le Comité des finances et d'audit;

(f) Surveiller activement le respect de tous les contrats et ententes de financement conclus par la Première nation;

(g) Administrer et superviser la préparation et la conservation des documents financiers et l'entretien des systèmes de production de rapports d'administration financière;

(h) Surveiller activement l'observation rigoureuse de la Loi, de la présente loi, de toute autre loi de la Première nation, des normes applicables et de toutes les politiques, procédures et directives du Conseil relatives à l'administration financière de la Première nation;

(i) Évaluer les systèmes de l'administration financière de la Première nation et recommander des améliorations;

- (j) Élaborer et recommander des procédures visant à protéger les biens et veiller à ce que les procédures approuvées soient observées;
- (k) Élaborer et recommander des procédures visant à déterminer et à atténuer les risques liés à la production de rapports financiers et les risques de fraude et veiller à ce que les procédures approuvées soient observées;
- (l) Exercer toute autre fonction attribuée au directeur-services administratifs en vertu de la présente loi;
- (m) Exercer toute autre responsabilité spécifiée par le directeur général qui n'est pas incompatible avec les fonctions du directeur-services administratifs en vertu de la présente loi.

(3) Sous réserve de l'approbation du directeur général, le directeur-services administratifs peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation, mais cette délégation ne libère cependant pas le directeur-services administratifs de sa responsabilité consistant à veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Structure organisationnelle

20.(1) Le Conseil doit établir et maintenir un organigramme à jour des structures de gouvernance, de gestion et d'administration de la Première nation.

(2) L'organigramme prévu au paragraphe (1) doit comporter les renseignements suivants :

- (a) Toutes les structures de gouvernance, de gestion et d'administration de la Première nation;
- (b) L'organisation des structures décrites à l'alinéa (a), y compris les liens qui existent entre elles;
- (c) Les rôles et responsabilités précis de chaque niveau de l'organisation des structures décrites à l'alinéa (a);
- (d) Tous les postes de gouvernance, de gestion et d'administration pour chacun des niveaux de l'organisation des structures décrites à l'alinéa (a), y compris :
 - (i) Les membres du Conseil, du Comité des finances et d'audit et de tous les autres comités du Conseil et de la Première nation;
 - (ii) Le directeur général, le directeur-services administratifs et les autres dirigeants de la Première nation;
 - (iii) Les principaux liens hiérarchiques et la responsabilité entre le Conseil, les comités dont il est question au sous-alinéa (i) et les dirigeants dont il est question au sous-alinéa (ii).

(3) Sur demande, le directeur général doit fournir une copie de l'organigramme, en vertu du paragraphe (1) à un membre du Conseil, un membre de l'un des

comités dont il est question au sous-alinéa (2)(d)(i), un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation de même qu'à un membre de la Première nation.

(4) En s'acquittant de ses responsabilités en vertu de la présente loi, le directeur général doit recommander au Conseil, pour approbation et mise en œuvre, des politiques et des procédures en matière de ressources humaines qui favorisent des mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit prendre toutes les mesures raisonnables pour s'assurer d'embaucher ou de retenir les services d'un personnel qualifié et compétent en vue de s'acquitter des responsabilités liées à l'administration financière de la Première nation.

SECTION 4 – Attentes en matière de comportement

Comportement des membres du Conseil

21. Le Conseil doit établir des politiques et des procédures en vue d'éviter et d'atténuer les conflits d'intérêts qui doivent notamment :

- (a) Définir les intérêts privés des membres du Conseil, dirigeants, employés, membres d'un comité du Conseil et consultants de la Première nation qui pourraient être à l'origine d'un conflit d'intérêts;
- (b) Exiger de toute personne dont il est question à l'alinéa (a) qu'elle évite les situations qui pourraient donner lieu à un conflit d'intérêts ou à un conflit d'intérêts apparent;
- (c) Exiger la divulgation des conflits d'intérêts réels et potentiels au fur et à mesure qu'ils se manifestent et consigner ces divulgations;
- (d) Spécifier les restrictions relatives à l'acceptation de cadeaux et d'avantages sociaux de la part de toute personne dont il est question à l'alinéa (a) qui pourraient être raisonnablement perçus comme ayant été offerts afin d'influencer la prise de décision de cette personne;
- (e) Interdire à toute personne dont il est question à l'alinéa (a) qui est en situation de conflit d'intérêts de tenter d'influencer une décision ou de participer à la prise d'une décision entourant une affaire dans le cadre de laquelle la personne se trouve en situation de conflit d'intérêts;
- (f) Spécifier de quelle façon seront traités les membres du Conseil qui se retrouvent en situation de conflit d'intérêts non divulgué ou de conflit d'intérêts présumé, mais non avoué et ceux qui ne se conforment pas aux politiques et procédures établies par le Conseil.

22.(1) Lorsqu'il exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, un membre du Conseil doit :

- (a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Agir honnêtement, de bonne foi et dans le meilleur intérêt de la Première nation;

(c) Agir avec le soin, la diligence et la compétence dont ferait preuve une personne prudente en pareilles circonstances;

(d) Éviter les conflits d'intérêts et se conformer aux politiques et procédures qui doivent être établies par le Conseil en vue d'éviter et d'atténuer ces conflits, y compris divulguer chaque année les renseignements pertinents concernant ses intérêts privés qui pourraient donner lieu à un conflit d'intérêts.

(2) S'il est déterminé en vertu de la présente loi ou dans les procédures adoptées par le Conseil à cet égard ou par un tribunal compétent qu'un membre du Conseil a enfreint le présent article, le Conseil pourra prendre toute mesure qu'il jugera appropriée selon les circonstances.

Comportement des dirigeants, employés et consultants, etc.

23.(1) Cet article s'applique :

(a) À un dirigeant, employé, représentant du Conseil et consultant de la Première nation;

(b) À une personne agissant en vertu du pouvoir délégué du Conseil ou de la Première nation;

(c) À un membre d'un comité du Conseil ou de la Première nation qui n'est pas un membre du Conseil.

(2) Lorsqu'une personne exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, cette personne doit :

(a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Se conformer à toutes les politiques, procédures et directives du Conseil;

(c) Éviter les conflits d'intérêts et se conformer aux politiques et procédures établies par le Conseil en vue d'éviter et d'atténuer les conflits d'intérêts, y compris divulguer dès que possible toute circonstance qui pourrait donner lieu à un conflit d'intérêts.

(3) Le Conseil doit intégrer les dispositions applicables du présent article :

(a) Aux conditions d'emploi ou du mandat de chacun des dirigeants et des employés de la Première nation;

(b) Aux conditions de chacun des contrats de service des consultants de la Première nation;

(c) Aux conditions du mandat de chacun des membres du Comité des finances et d'audit;

(d) Aux conditions du mandat de chacun des représentants du Conseil.

(4) Si une personne contrevient au paragraphe (2), les mesures suivantes peuvent être prises :

- (a) Un dirigeant ou un employé peut faire l'objet de mesures disciplinaires, y compris le renvoi;
- (b) Le contrat d'un consultant peut être résilié;
- (c) La nomination d'un membre d'un comité peut être révoquée;
- (d) La nomination d'un représentant du Conseil peut être révoquée.

PARTIE IV

GESTION FINANCIÈRE

SECTION 1 – Plans financiers et budgets annuels

Exercice

24. L'exercice financier de la Première nation débute le 1er avril et se termine le 31 mars de l'année suivante.

Plan financier pluriannuel

25. Le Conseil doit approuver, au plus tard le 31 mars de chaque année, un plan financier pluriannuel sur les autres recettes et sur les recettes locales, le cas échéant, qui :

- (a) Porte sur une période de cinq (5) ans comprenant l'exercice courant et les quatre exercices suivants;
- (b) Est fondé sur les projections des revenus, des dépenses et des transferts d'un compte à l'autre;
- (c) Établit, en ce qui a trait aux revenus projetés, des montants distincts pour les revenus issus des recettes locales, le cas échéant, des droits, des redevances, des transferts provenant du gouvernement du Canada ou de celui du Québec, des subventions, de l'exploitation des affaires ou d'emprunts;
- (d) Établit, en ce qui a trait aux dépenses projetées, des montants distincts pour les paiements, y compris les paiements de capital et d'intérêts sur les dettes, les paiements nécessaires aux projets d'immobilisations, tels qu'ils ont été définis dans la Partie V, les paiements nécessaires pour redresser les déficits et les paiements prévus à toute autre fin;
- (e) Établit, en ce qui a trait aux transferts d'un compte à l'autre, les montants à partir du compte de recettes locales, le cas échéant;
- (f) Montre toutes les catégories d'encaisse affectée;
- (g) Indique si l'on prévoit, au cours de l'une des cinq (5) années du plan, un déficit ou un excédent à partir de la projection des revenus et des dépenses pour cet exercice.

Contenu du budget annuel

26.(1) Le budget annuel doit englober toutes les activités dont la Première nation est responsable et doit déterminer :

- (a) Chaque source de revenus prévus et estimer le montant des revenus issus de chacune de ces sources, y compris les recettes locales, le cas échéant, les droits, les redevances et les transferts provenant du gouvernement du Canada ou de celui du Québec, les subventions, l'exploitation des affaires ou les emprunts;
- (b) Chaque catégorie de dépenses prévues et le montant estimatif des dépenses pour chaque catégorie, y compris les dépenses liées aux paiements de capital et d'intérêts sur les dettes, les paiements nécessaires aux projets d'immobilisations tels qu'ils ont été définis dans la Partie V, les paiements nécessaires pour redresser les déficits et les paiements prévus à toute autre fin;
- (c) Tous les excédents annuels et accumulés ou déficits annuels et accumulés prévus et l'application de l'excédent à la fin de l'exercice.

(2) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, doit être distincte des autres revenus du budget annuel et doit comporter une sous-catégorie de revenus générés par les ressources naturelles tirées des terres de la Première nation.

(3) Dans le paragraphe (2), « ressources naturelles » signifie toute matière se trouvant sur ou sous les terres de la Première nation à l'état naturel possédant, une fois extraite, une certaine valeur économique.

Calendrier du processus budgétaire et de planification

27.(1) Au plus tard le 31 janvier de chaque année, le directeur général doit préparer et présenter un budget annuel et un plan financier pluriannuel provisoires pour le prochain exercice au Comité des finances et d'audit pour examen.

(2) Au plus tard le 15 février de chaque année, le Comité des finances et d'audit doit examiner :

- (a) Le projet de budget annuel et recommander un budget annuel au Conseil pour approbation;
- (b) Le plan financier pluriannuel provisoire et recommander un plan financier pluriannuel au Conseil.

(3) Au plus tard le 31 mars de chaque année, le Conseil doit examiner et approuver le budget annuel de la Première nation pour le prochain exercice.

(4) Au plus tard le 15 juin de chaque année, le directeur-services administratifs doit préparer et présenter au Comité des finances et d'audit, pour examen, une proposition de modification du budget annuel à l'égard du compte de recettes locales, le cas échéant.

(5) Au plus tard le 30 juin de chaque année, le Comité des finances et d'audit doit examiner la proposition de modification du budget annuel à l'égard du compte de recettes locales, le cas échéant, et recommander la modification à apporter au budget annuel au Conseil pour approbation.

(6) Au plus tard le 15 juillet de chaque année, le Conseil doit approuver la modification du budget annuel relative au compte de recettes locales, le cas échéant.

Autres exigences liées aux déficits budgétaires

28. Si un projet de budget annuel comporte un déficit proposé, le Conseil doit s'assurer que :

- (a) Le plan financier pluriannuel de la Première nation illustre de quelle façon et à quel moment l'on redressera ce déficit et de quelle manière ce redressement sera appliqué;
- (b) Le déficit n'a aucune répercussion négative sur la solvabilité de la Première nation.

Modifications des budgets annuels

29. Le budget annuel de la Première nation ne doit pas être modifié sans l'approbation du Conseil.

Exigences budgétaires relatives au compte de recettes locales

30. Malgré toute autre disposition de la présente loi, toute partie d'un budget relatif au compte de recettes locales, le cas échéant, doit être préparée, approuvée et modifiée conformément aux dispositions de la Loi et aux normes applicables de la Commission.

Politique en matière d'information et de participation de la Première nation

31. Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant les moyens par lesquels il envisage informer les membres de la Première nation ou obtenir leur participation à l'égard :

- (a) Du budget annuel;
- (b) Du plan financier pluriannuel;
- (c) Des déficits budgétaires ou des dépenses extraordinaires.

SECTION 2 – Comptes d'institutions financières

Comptes d'institutions financières

32.(1) Aucun compte ne peut être ouvert en vue de la réception et du dépôt d'argent de la Première nation, à moins que le compte ne soit :

- (a) Au nom de la Première nation;
- (b) Ouvert dans une institution financière;
- (c) Autorisé par le directeur général ou le directeur-services administratifs.

(2) La Première nation doit ouvrir les comptes suivants dans une institution financière :

- (a) Un compte général pour les fonds provenant de toute source autre que celles décrites aux alinéas (b) à (d);
- (b) Un compte de recettes locales pour les fonds provenant des recettes locales;
- (c) Un compte en fiducie si la Première nation détient des fonds en fiducie; et
- (d) Un compte foncier et de ressources pour les fonds provenant des recettes générées par les terres de la Première nation.

(3) La Première nation peut établir tout autre compte non mentionné au paragraphe (2) qui peut être nécessaire et indiqué pour gérer les actifs financiers de la Première nation.

Gestion des comptes

33.(1) Le directeur général doit assurer la protection des fonds perçus par la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant une gestion efficace de la trésorerie.

SECTION 3 – Dépenses

Dépenses interdites

34.(1) Les fonds ou les actifs financiers détenus dans un compte en fiducie ne doivent pas être utilisés à d'autres fins que celles autorisées aux termes des dispositions de la fiducie.

(2) Les fonds détenus dans un compte de recettes locales ne doivent pas être utilisés à d'autres fins que celles autorisées en vertu d'une loi sur les recettes locales.

Ententes interdites

35. La Première nation ne doit pas conclure une entente ou un engagement qui exige que la Première nation dépense des fonds non autorisés en vertu de la présente loi ou qui contrevient à celle-ci.

Aucune dépense sans autorisation

36.(1) Sous réserve du paragraphe 37(1) et d'exceptions raisonnables où l'on doit composer avec des événements imprévus auxquels la présente loi, la Loi ou une politique ou une procédure du Conseil répond, les dépenses à partir des fonds de la Première nation ne doivent être effectuées que si elles sont autorisées en vertu du budget de la Première nation en vigueur au moment où les dépenses en question sont effectuées, et conformément à celui-ci.

(2) Le paragraphe (1) ne s'applique pas aux dépenses effectuées à partir d'un compte en fiducie lorsque la dépense est autorisée en vertu des dispositions de l'acte de fiducie.

Dépenses urgentes

37.(1) Le Conseil peut approuver une dépense urgente qui n'était pas prévue dans le budget si la dépense en question n'est pas expressément interdite en vertu de la présente loi ou d'une autre loi de la Première nation.

(2) Le Conseil peut établir des politiques et des procédures visant à autoriser des dépenses en vertu du paragraphe (1).

Enveloppes budgétaires

38.(1) Un montant affecté à une enveloppe budgétaire ne doit pas être dépensé à des fins autres que celles décrites dans l'enveloppe budgétaire accordée.

(2) Le montant total dépensé relativement à une enveloppe budgétaire ne doit pas dépasser le montant spécifié dans le budget de la Première nation pour cette enveloppe budgétaire.

(3) Toutes les personnes qui sont responsables de la gestion d'une enveloppe budgétaire doivent établir et maintenir un document à jour des engagements imputables à cette enveloppe budgétaire.

Paiements effectués après la fin de l'exercice

39.(1) Les fonds affectés à une enveloppe budgétaire pour un exercice ne doivent pas être dépensés après la fin de l'exercice, sauf pour s'acquitter d'une obligation contractée durant cet exercice.

(2) Si les obligations liées à une enveloppe budgétaire visées par le paragraphe (1) sont supérieures au solde inutilisé de l'enveloppe budgétaire à la fin de l'exercice, l'excédent doit être :

- (a) Imputé à une enveloppe budgétaire appropriée pour l'exercice suivant; et
- (b) Indiqué dans les états financiers de l'exercice au cours duquel l'obligation a été contractée.

Demandes de paiement

40.(1) Aucune somme d'argent ne doit être payée à partir d'un compte quelconque sans demande de paiement, comme l'exige le présent article.

(2) Aucune demande ne peut être faite ou accordée pour un paiement en argent, à moins qu'il ne s'agisse d'une imputation légitime sur une enveloppe budgétaire ou d'une utilisation autorisée d'argent en fiducie.

(3) Aucune demande ne peut être faite ou accordée pour un paiement en argent qui se solde par des dépenses à partir d'un compte en fiducie d'un montant supérieur au solde du compte en fiducie.

(4) Aucune demande ne peut être faite ou accordée pour un paiement en argent qui réduit le solde disponible d'une enveloppe budgétaire ou d'un compte en fiducie dans une mesure où il devient insuffisant pour répondre aux engagements qui y sont imputables.

(5) Une demande peut s'appliquer à une ou plusieurs dépenses imputables à une ou plusieurs enveloppes budgétaires.

(6) Une demande doit désigner l'enveloppe budgétaire ou le compte en fiducie à partir duquel un paiement doit être effectué et doit comporter une déclaration attestant que la dépense n'est pas interdite en vertu du présent article et est :

- (a) Conforme à l'enveloppe budgétaire désignée dans la déclaration;
- (b) Autorisée sans nécessiter l'autorisation d'une enveloppe budgétaire en vertu de la présente loi.

(7) Si une demande concerne un paiement lié à l'exécution de travaux, à la prestation de services ou à la fourniture de biens, la demande doit comporter une déclaration attestant :

- (a) Que les travaux ont été exécutés, les services ont été rendus ou les biens ont été fournis, que toutes les conditions d'un contrat liées aux travaux, aux services ou aux biens ont été respectées et que le prix exigé ou le montant à payer est conforme au contrat ou qu'il est raisonnable s'il n'a pas été précisé en vertu d'un contrat;
- (b) Que le paiement est conforme au contrat, s'il doit être fait avant que les travaux ou services ne soient terminés, que les biens ne soient livrés ou que toutes les conditions d'un contrat n'aient été satisfaites.

(8) Le directeur général ou le directeur-services administratifs doit autoriser un paiement effectué à partir d'un compte en fiducie ou signer une demande de paiement à partir d'un tel compte.

(9) Sous réserve du paragraphe (8), une personne qui est responsable de la gestion d'une enveloppe budgétaire peut autoriser un paiement effectué à partir de l'enveloppe budgétaire ou signer une demande de paiement à partir de celle-ci.

SECTION 4 – Généralités

Avances

41. Le directeur général ou le directeur-services administratifs peut approuver une avance visant à payer à l'avance les dépenses imputables à une enveloppe budgétaire au cours de l'exercice courant ou à une enveloppe budgétaire au cours du prochain exercice.

Retenues

42. Si la Première nation retient un montant à payer en vertu d'un contrat, le versement du montant retenu doit être imputé à l'enveloppe budgétaire à partir de laquelle le contrat doit être payé même si l'exercice au cours duquel ce montant a été autorisé est terminé.

Dépôts en argent

43.(1) Les fonds perçus par la Première nation à titre de dépôt en garantie

d'un acte ou d'une chose doivent être retenus et distribués conformément :

- (a) Au contrat en vertu duquel le dépôt a été versé;
- (b) À toute politique ou directive du Conseil en l'absence de dispositions relatives à cette question.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la distribution des dépôts dont il est question au paragraphe (1).

Intérêts

44. Sous réserve de la *Loi sur l'intérêt*, la Première nation peut imposer des intérêts à un taux établi de temps à autre par le Conseil sur une dette ou un paiement quelconque dû à la Première nation.

Remboursements

45.(1) Les sommes d'argent reçues par la Première nation versées ou perçues par erreur à des fins non réalisées peuvent être remboursées en totalité ou en partie selon ce que le contexte exige.

(2) Le Conseil doit établir des politiques et des procédures relatives au remboursement de sommes d'argent aux termes du paragraphe (1).

Radiation des dettes

46. La totalité ou une partie d'une dette ou d'une obligation due à la Première nation peut être radiée si la radiation :

- (a) Est approuvée par le Conseil; ou
- (b) Se fait en vertu d'une politique ou d'une directive du Conseil.

47. La Première nation peut renoncer à la totalité ou à une partie d'une dette ou d'une obligation qui lui est due uniquement si la radiation :

- (a) Est approuvée par le Conseil; ou
- (b) Se fait en vertu d'une politique ou d'une directive du Conseil.

Excédent de fin d'exercice

48. Un excédent d'exploitation dans le compte de recettes locales à la fin de l'exercice doit être conservé dans ce compte.

SECTION 5 – Emprunts

Emprunts

49.(1) Sous réserve des exigences du paragraphe (2), la Première nation peut emprunter de l'argent et accorder des garanties.

(2) Le Conseil peut autoriser le directeur général à emprunter de l'argent ou à accorder une garantie au nom de la Première nation :

- (a) De la façon expressément approuvée par le Conseil;
- (b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Exigences applicables aux membres emprunteurs

50.(1) Le présent article s'applique à un membre emprunteur.

(2) La Première nation ne peut obtenir du financement garanti au moyen de ses recettes provenant de l'impôt foncier que de l'Administration financière des Premières nations et que si elle y est autorisée en vertu de sa loi sur les recettes locales et de la Loi.

(3) La Première nation ne peut obtenir de l'Administration financière des Premières nations du financement garanti au moyen de ses autres recettes que si elle y est autorisée en vertu de sa loi sur les autres recettes et de la Loi.

(4) Les sommes d'argent empruntées aux termes des paragraphes (2) et (3) ne peuvent être utilisées qu'aux fins autorisées en vertu de la Loi.

Emprunts en vue de nouveaux projets d'immobilisations

51. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux moyens par lesquels les membres de la Première nation doivent être informés au sujet des emprunts en vue des nouveaux projets d'immobilisations décrits au paragraphe 84(2) ou par lesquels l'on compte s'acquitter de l'obligation d'obtenir leur participation.

Emprunts en vue du remboursement de dettes

52. Sous réserve de la présente loi et d'une loi sur les recettes locales, la Première nation peut emprunter les fonds nécessaires au remboursement ou au refinancement d'une dette quelconque de la Première nation, autre qu'une dette que la Première nation doit rembourser à l'Administration financière des Premières nations.

Utilisation des fonds empruntés

53.(1) Sous réserve du présent article et de toute loi sur les recettes locales, les fonds empruntés par la Première nation à une fin particulière ne doivent pas être utilisés à d'autres fins.

(2) La totalité ou une partie des fonds empruntés à une fin particulière par la Première nation et qui n'ont pas besoin d'être utilisés immédiatement à cette fin peuvent être temporairement investis aux termes du paragraphe 58(1) jusqu'à ce qu'ils soient requis à cette fin.

(3) Si une partie des fonds empruntés à une fin particulière n'est plus nécessaire à cette fin, cet argent doit être appliqué au remboursement de la dette liée à cet emprunt.

Mesure de contrôle opérationnel

54. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'établissement et à la mise en œuvre d'un système de mesures de contrôle interne efficace qui assure la bonne marche et l'efficacité des activités de la Première nation.

SECTION 6 – Gestion des risques

Restrictions liées aux activités commerciales

55. Le Conseil doit établir des politiques ou des procédures ou donner des directives qui limitent ou gèrent les risques liés à la tenue d'activités commerciales par la Première nation.

Garanties et indemnisations

56.(1) La Première nation ne doit donner aucune garantie, à moins que le Conseil ait pris en considération le rapport du directeur général conformément au paragraphe (2).

(2) Avant que le Conseil n'autorise une garantie en vertu du paragraphe (1), le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés à l'octroi de la garantie et évaluant la capacité de la Première nation à honorer la garantie si elle était tenue de le faire.

(3) La Première nation ne doit pas accorder une indemnité, à moins qu'elle ne soit :

- (a) Autorisée par résolution du Conseil ou en vertu d'une loi de la Première nation ou d'une politique, procédure ou directive établie par le Conseil;
- (b) Nécessaire, accessoire et fasse partie d'une autre entente à laquelle est intervenue la Première nation;
- (c) Reliée à une garantie octroyée par la Première nation autorisée en vertu de la présente loi ou d'une autre loi de la Première nation.

(4) Le Conseil doit établir des politiques ou des directives relativement aux garanties et aux indemnisations, comme suit :

- (a) Spécifiant les circonstances suivant lesquelles une indemnité peut être accordée sans l'approbation du Conseil;
- (b) Désignant les personnes qui peuvent accorder une indemnité au nom de la Première nation et spécifiant le montant maximal de toute indemnité pouvant être accordée par celles-ci;
- (c) Spécifiant toutes les conditions en vertu desquelles une garantie ou une indemnité peut être accordée;
- (d) Spécifiant les documents liés à toutes les garanties et indemnités accordées par la Première nation qui doivent être maintenus.

Autorisation d'investir

57.(1) La Première nation peut procéder à des investissements.

(2) Le Conseil peut autoriser le directeur général à investir les actifs financiers de la Première nation :

- (a) De la façon expressément approuvée par le Conseil;
- (b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Investissements approuvés

58.(1) Les fonds déposés dans l'un des comptes décrits à l'article 32 et qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation dans un ou plusieurs des placements suivants :

- (a) Des obligations émises ou garanties par le Canada, une province ou les États-Unis;
- (b) Des dépôts à terme, des billets, des certificats et d'autres effets à court terme émis ou garantis par une institution financière, y compris des produits dérivés en devises américaines;
- (c) Des titres émis par l'Administration financière des Premières nations ou par une administration locale, municipale ou régionale au Canada;
- (d) Des effets commerciaux émis par une entreprise canadienne dont les titres sont cotés dans la catégorie la plus élevée par au moins deux (2) agences de cotation reconnues;
- (e) Toute catégorie d'investissements autorisée en vertu d'une loi provinciale relative aux fiducies;
- (f) Tout placement présumé sûr en vertu du Code civil du Québec;
- (g) Tout autre investissement ou catégorie d'investissements prescrits par un règlement en vertu de la Loi.

(2) Sous réserve des modalités et conditions de la fiducie, les fonds détenus en fiducie qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation selon ce qui est permis en vertu de la fiducie ou en vertu des lois en vigueur dans la province de Québec.

(3) En dépit de toute autre disposition aux termes du présent article, les fonds provenant de transferts gouvernementaux et les fonds issus des recettes locales ne peuvent être investis que dans les placements spécifiés au paragraphe 82(3) de la Loi.

Investissements autorisés dans les activités des membres de la Première nation

59.(1) La Première nation ne peut faire un prêt à un membre de la Première nation ou à une entité dans laquelle un membre de la Première nation a un intérêt

que si le prêt est fait dans le cadre d'un programme de la Première nation qui a été approuvé par le Conseil et qui répond aux exigences du présent article.

(2) Avant que le Conseil n'établisse un programme en vertu du présent article, le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés au programme et les coûts d'administration du programme.

(3) Tout programme dont il est question au paragraphe (1) doit satisfaire les critères suivants :

(a) Le programme doit être accessible à tous les membres de la Première nation selon les conditions spécifiées au programme et publiées;

(b) Tous les prêts faits dans le cadre du programme et tous les paiements reçus à partir de ces prêts doivent être présentés dans un rapport annuel qui comporte les détails concernant les montants prêtés et les remboursements de capital et intérêts sur les prêts;

(c) Tous les prêts doivent faire l'objet d'une entente écrite qui prévoit des modalités de remboursement adéquates de capital et intérêts.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives liées au fonctionnement du programme dont il est question dans le présent article.

Administration des investissements et des prêts

60. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion efficace des prêts octroyés à même les fonds de la Première nation et la perception des fonds prêtés.

Évaluation et gestion des risques

61.(1) À chaque année, et plus souvent si nécessaire, le directeur général doit déterminer et évaluer tous les risques importants liés aux actifs financiers de la Première nation, aux immobilisations corporelles de la Première nation telles qu'elles ont été définies dans la Partie V et aux activités de la Première nation.

(2) À chaque année, et plus souvent si nécessaire, le directeur général doit présenter un compte rendu au Comité des finances et d'audit sur les plans proposés visant à atténuer les risques déterminés aux termes du paragraphe (1) ou, le cas échéant, à gérer ou transférer ces risques au moyen d'ententes avec des tiers ou en souscrivant une assurance.

Assurance

62.(1) Sur recommandation du Comité des finances et d'audit, le Conseil doit souscrire et maintenir en vigueur toute la protection adéquate en matière d'assurance compte tenu des risques déterminés à l'article 61 et de tout autre risque lié aux biens dont la Première nation est propriétaire ou qui sont sous sa garde ou son contrôle.

(2) Le Conseil peut souscrire et maintenir en vigueur une assurance responsabilité au profit de ses membres du Conseil et dirigeants.

SECTION 7 – Production de rapports financiers**NCA**

63. Toutes les méthodes comptables de la Première nation doivent être conformes aux NCA.

Information financière mensuelle

64.(1) À la fin de chaque mois, le directeur général doit préparer des états financiers mensuels de la Première nation et les présenter selon la forme et le contenu approuvés par le Conseil sur recommandation du Comité des finances et d’audit.

(2) Le directeur général doit fournir les états financiers dont il est question au paragraphe (1) au Conseil et au Comité des finances et d’audit au plus tard quarante-cinq (45) jours après la fin de chaque mois.

États financiers trimestriels

65.(1) À la fin de chaque trimestre de l’exercice, le directeur général doit préparer les états financiers de la Première nation pour ce trimestre selon la forme et le contenu approuvés par le Conseil sur recommandation du Comité des finances et d’audit.

(2) Le directeur général doit présenter les états financiers trimestriels dont il est question au paragraphe (1) au Conseil et au Comité des finances et d’audit au plus tard quarante-cinq (45) jours après la fin de chaque trimestre.

(3) Les états financiers trimestriels dont il est question au paragraphe (1) doivent être :

- (a) Examinés par le Comité des finances et d’audit;
- (b) Examinés et approuvés par le Conseil.

États financiers annuels

66.(1) À la fin de chaque exercice, le directeur général doit préparer les états financiers annuels de la Première nation pour cet exercice conformément aux NCA et à une norme qui est au moins comparable à celles qui sont généralement acceptées pour les gouvernements au Canada.

(2) Les états financiers annuels doivent être préparés et présentés dans la forme approuvée par le Conseil sur recommandation du Comité des finances et d’audit.

- (3) Les états financiers annuels doivent comporter les renseignements suivants :
- (a) Les informations financières relatives à la Première nation et à ses entités liées pour l’exercice;
 - (b) Les informations financières relatives au compte de recettes locales nécessaires pour répondre aux normes du CGFPN à cet égard; et
 - (c) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, tel que prévu au paragraphe 26(2).

(4) Les états financiers annuels doivent comporter les rapports spéciaux suivants :

- (a) Un rapport présentant tous les paiements faits dans le but d'honorer les garanties et les indemnisations pour cet exercice;
- (b) Un rapport présentant les renseignements exigés en vertu de l'article 10;
- (c) Un rapport présentant toutes les dettes ou obligations auxquelles a renoncé la Première nation;
- (d) Un rapport présentant les renseignements exigés aux termes de l'alinéa 59(3)(b);
- (e) Si la Première nation dispose d'un code foncier en vigueur, un rapport énonçant les fonds identifiés de la Première nation comme étant générés par les terres de la Première nation, catégorisés et identifiés de façon distincte des autres recettes et comportant une sous-catégorie relative aux recettes générées par les ressources naturelles obtenues à partir des terres de la Première nation; et
- (f) Tout autre rapport exigé en vertu de la Loi ou d'un contrat.

(5) Le directeur général doit présenter les états financiers annuels provisoires au Comité des finances et d'audit pour examen au plus tard soixante (60) jours après la fin de l'exercice pour lequel ils ont été préparés.

(6) Le Comité des finances et d'audit doit présenter les états financiers annuels provisoires au Conseil pour examen au plus tard quatre-vingt-dix (90) jours après la fin de l'exercice pour lequel ils ont été préparés.

Exigences liées à l'audit

67.(1) Les états financiers annuels de la Première nation doivent être audités par l'auditeur.

(2) L'auditeur doit procéder à l'audit des états financiers annuels conformément aux normes d'audit généralement reconnues établies par l'Institut canadien des comptables agréés.

(3) L'auditeur doit procéder au moins une fois par année à l'audit du compte de recettes locales, le cas échéant, conformément aux normes du CGFPN relatives à l'audit des comptes de recettes locales et doit faire rapport relativement à ce compte de façon distincte des autres comptes.

(4) Lorsqu'il procède à l'audit, l'auditeur doit fournir :

- (a) Une opinion sur les états financiers annuels;
- (b) Une opinion ou des commentaires découlant de l'examen sur les rapports spéciaux dont il est question au paragraphe 66(4).

Nomination de l'auditeur

68.(1) La Première nation doit nommer un auditeur pour chaque exercice qui

assumera ces fonctions jusqu'au dernier des événements suivants à survenir :

- (a) La fin de la réunion du Conseil au cours de laquelle les états financiers annuels audités pour cet exercice sont examinés;
- (b) La date à laquelle le successeur de l'auditeur est nommé.

(2) Les conditions entourant la nomination de l'auditeur doivent être énoncées dans une lettre approuvée par le Comité des finances et d'audit et doivent comporter l'obligation de l'auditeur de confirmer que les états financiers annuels et leur audit respectent la présente loi, la Loi et les normes du CGFPN.

(3) Pour être admissible à être nommé à titre d'auditeur de la Première nation, un auditeur doit :

- (a) Être indépendant de la Première nation; et
- (b) Être un cabinet comptable ou un expert-comptable;
 - (i) qui est membre en règle de l'Institut canadien des comptables agréés, de l'Association des comptables généraux accrédités du Canada ou de la Société des Comptables en Management du Canada et de leurs homologues respectifs dans la province de Québec; et
 - (ii) détenteur d'un permis ou qui est autrement autorisé à exercer ses activités de comptable dans la province de Québec.

(4) Si l'auditeur cesse d'être indépendant, il doit, dans les plus brefs délais après avoir été informé d'une circonstance faisant en sorte qu'il n'est plus indépendant :

- (a) Informer la Première nation de cette circonstance par écrit;
- (b) Mettre fin à la circonstance qui a entraîné la perte d'indépendance ou démissionner de ses fonctions d'auditeur.

Pouvoirs de l'auditeur

69.(1) Pour procéder à l'audit des états financiers annuels de la Première nation, l'auditeur doit avoir accès à :

- (a) Tous les dossiers, y compris les livres, comptes et pièces justificatives, procès-verbaux et résolutions du Conseil, lois de la Première nation et contrats pour lesquels la Première nation représente une partie aux fins d'examen ou d'inspection et obtenir des copies de ces documents sur demande;
- (b) Tous les membres du Conseil, dirigeants, employés, représentants du Conseil et consultants de la Première nation pour leur poser des questions ou demander des renseignements.

(2) Sur demande de l'auditeur, chacune des personnes dont il est question à l'alinéa (1)(b) doit :

- (a) Mettre tous les documents dont il est question à l'alinéa (1)(a) qui sont sous la garde ou le contrôle de cette personne à la disposition de l'auditeur;

(b) Fournir à l'auditeur les explications et les renseignements complets concernant les affaires de la Première nation nécessaires à l'exercice des fonctions de l'auditeur.

(3) L'auditeur doit recevoir un avis relativement à :

(a) Chacune des réunions du Comité des finances et d'audit;

(b) Chacune des réunions du Conseil au cours desquelles les questions liées à l'audit annuel, y compris l'approbation des états financiers annuels, seront à l'étude;

(c) Chacune des assemblées des membres de la Première nation au cours desquelles l'administration financière de la Première nation sera à l'étude.

(4) Sous réserve du paragraphe (6), l'auditeur peut assister à toute réunion à l'égard de laquelle il doit recevoir un avis en vertu du présent article et doit obtenir l'occasion d'être entendu à ces réunions à propos de tout sujet qui le concerne en sa qualité d'auditeur de la Première nation.

(5) L'auditeur peut convoquer une réunion du Comité des finances et d'audit afin de discuter de tout sujet concernant l'auditeur de la Première nation.

(6) L'auditeur peut être exclu de la totalité ou d'une partie quelconque d'une réunion du Comité des finances et d'audit ou du Conseil si la question visée porte sur la nomination, le maintien en poste ou la destitution de l'auditeur.

Examen des états financiers annuels audités

70.(1) Les états financiers annuels audités doivent être présentés au Comité des finances et d'audit pour examen et approbation au plus tard cent cinq (105) jours après la fin de l'exercice pour lequel les états financiers ont été préparés.

(2) Le Conseil doit examiner et approuver les états financiers annuels audités au plus tard cent-vingt (120) jours après la fin de l'exercice pour lequel les états financiers ont été préparés.

Accès aux états financiers annuels

71.(1) Avant que les états financiers annuels ne puissent être publiés ou distribués, ils doivent :

(a) Être approuvés par le Conseil;

(b) Être signés par :

(i) Le chef de la Première nation;

(ii) Le président du Comité des finances et d'audit; et

(iii) Le directeur général;

(c) Inclure le rapport de l'auditeur et l'opinion de l'auditeur ou les commentaires découlant de l'examen des rapports spéciaux dont il est question au paragraphe 66(4).

(2) Les états financiers annuels audités et les rapports spéciaux doivent être mis à la disposition des membres de la Première nation dans les principaux bureaux administratifs de la Première nation durant les heures normales de bureau.

(3) Le rapport de l'auditeur portant sur le compte de recettes locales, le cas échéant, doit être mis à la disposition de toute personne visée à l'article 14(2) de la Loi.

Rapport annuel

72.(1) Au plus tard cent-vingt (120) jours après la fin de chaque exercice, le Conseil doit préparer un rapport annuel sur les activités et le rendement financier de la Première nation pour l'exercice précédent.

(2) Le rapport annuel dont il est question au paragraphe (1) doit comporter les renseignements suivants :

- (a) Une description des services et des activités de la Première nation;
- (b) Un rapport sur l'état d'avancement des objectifs financiers établis et des mesures de rendement de la Première nation;
- (c) Les états financiers annuels audités de la Première nation pour l'exercice précédent, y compris les rapports spéciaux.

(3) Le rapport annuel dont il est question au paragraphe (1) doit :

- (a) Être mis à la disposition des membres de la Première nation dans les principaux bureaux administratifs de la Première nation;
- (b) Être présenté au CGFPN et à l'Administration financière des Premières nations.

SECTION 8 – Information et technologie de l'information

Propriété des documents

73.(1) Tous les documents produits par la Première nation ou au nom de celle-ci ou conservés, utilisés ou reçus par quiconque au nom de la Première nation sont la propriété du Conseil.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives visant à s'assurer que les documents dont il est question au paragraphe (1) demeurent la propriété du Conseil.

Guide d'exploitation

74.(1) Le directeur général doit préparer et maintenir à jour un guide d'exploitation portant sur chacun des éléments de la structure administrative de la Première nation, y compris les structures de l'administration financière dont il est question dans la présente loi.

(2) Sous réserve d'exceptions raisonnables, le guide d'exploitation créé aux termes du paragraphe (1) doit être mis à la disposition des membres du Conseil, des membres du Comité des finances et d'audit et de tous les autres comités du

Conseil, des dirigeants et employés de la Première nation. La Première nation pourra restreindre, en totalité ou en partie, l'accès au guide d'exploitation à des personnes dans certaines circonstances jugées appropriées.

(3) Si une partie quelconque du guide d'exploitation créé aux termes du paragraphe (1) est pertinent aux services offerts par un consultant ou un représentant du Conseil, cette partie du guide d'exploitation doit être mise à la disposition du consultant ou du représentant du Conseil en question.

Tenue et maintenance des documents

75. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la préparation, la conservation, la sécurité, l'entreposage, l'accès et la destruction des documents de la Première nation.

Registres des comptes de recettes locales

76. Le Conseil doit préparer, maintenir, entreposer et garder en sécurité un dossier complet de tous les documents et les registres concernant le système de recettes locales, le cas échéant, y compris tous les documents et les registres prévus à l'article 5 du *Règlement sur la mise en oeuvre de la gestion des recettes locales*.

Confidentialité de l'information

77. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la confidentialité, au contrôle et à la diffusion de renseignements portant sur la Première nation qui sont en sa possession ou en la possession du Conseil, de membres du Conseil, membres de comité, dirigeants, employés, représentants du Conseil ou consultants de la Première nation.

Technologie de l'information

78. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la technologie de l'information utilisée par la Première nation dans ses activités afin d'assurer l'intégrité des structures de l'administration financière de la Première nation et de sa base de données.

PARTIE V

PROJETS D'IMMOBILISATIONS

Définitions

79. Dans cette Partie :

« projet d'immobilisations » signifie la construction, la réhabilitation ou le remplacement des immobilisations corporelles de la Première nation et tout autre grand projet d'immobilisations dans lesquels la Première nation ou ses entités liées investissent;

« Immobilisations corporelles de la Première nation » signifie tous les éléments d'actifs non financiers de la Première nation ayant une existence matérielle qui :

(a) sont détenus en vue d'être utilisés dans la production ou la fourniture de biens ou de services, pour la location à des tiers, pour des fins administratives ou en vue de l'aménagement, la construction, l'entretien ou la réparation d'autres immobilisations corporelles;

(b) ont des vies économiques utiles qui se prolongent au-delà d'une période comptable;

(c) seront utilisés en permanence;

(d) ne sont pas en vente dans le cours normal des affaires.

« programme de gestion du cycle de vie utile » signifie le programme d'inspection, d'examen et de planification en vue de la gestion des immobilisations corporelles de la Première nation, telles qu'elles ont été décrites à l'article 83;

« réhabilitation » comprend la modification, le prolongement et la rénovation, mais ne comprend pas l'entretien de routine;

« remplacement » comprend la substitution, en totalité ou en partie, avec une autre immobilisation corporelle de la Première nation.

Obligations générales du Conseil

80. Le Conseil doit prendre des mesures raisonnables pour s'assurer que :

(a) Les immobilisations corporelles de la Première nation sont maintenues en bon état et de façon sécuritaire comme le ferait un propriétaire prudent dans les mêmes circonstances;

(b) La réhabilitation ou le remplacement des immobilisations corporelles de la Première nation est conforme à un programme de gestion du cycle de vie décrit dans cette Partie; et

(c) Les projets d'immobilisations liés à la construction de bâtiments ou à d'autres améliorations sont financés, planifiés et construits conformément aux procédures et aux normes qui s'appliquent habituellement au financement, à la planification et à la construction de bâtiments publics et à d'autres améliorations des communautés organisées de la région dans laquelle la majorité des terres de la Première nation sont situées.

Fonds de réserve pour immobilisations corporelles

81. Le Conseil doit établir un fonds de réserve pour immobilisations corporelles dans le but de financer les dépenses liées aux projets d'immobilisations réalisés en vertu de la présente Partie.

Rapport sur les projets d'immobilisations

82. À chacune des réunions du Comité des finances et d'audit, le directeur général doit faire rapport sur les sujets suivants :

(a) Les emprunts, prêts et versements effectués depuis le début de l'exercice en ce qui a trait à chacun des projets d'immobilisations;

- (b) L'état d'un projet d'immobilisations, y compris :
 - (i) Une comparaison des dépenses à ce jour avec le budget du projet;
 - (ii) Une description détaillée des problèmes juridiques, financiers, techniques, d'établissement du calendrier ou autres qui ont été cernés;
 - (iii) La manière dont un problème déterminé au sous-alinéa (ii) a été ou sera réglé; et
- (c) Les mesures prises pour assurer la conformité à l'article 85 de chacun des projets d'immobilisations.

Programme de gestion du cycle de vie utile

83.(1) Le directeur général doit établir et tenir à jour un registre de l'ensemble des immobilisations corporelles de la Première nation, identifiant chacune d'elles et comportant les renseignements suivants :

- (a) L'emplacement et la raison d'être du bien;
- (b) La propriété et les restrictions liées au titre de propriété du bien;
- (c) L'année d'acquisition;
- (d) La date de la dernière inspection du bien;
- (e) La durée de vie prévue du bien au moment de l'acquisition;
- (f) L'évaluation de l'état du bien et sa durée de vie utile restante;
- (g) L'estimation de la valeur résiduelle du bien;
- (h) La protection du bien en vertu d'une assurance;
- (i) Tout autre renseignement exigé par le Conseil.

(2) Au plus tard le 30 novembre de chaque année, le directeur général doit faire en sorte que l'inspection et l'examen de l'état des immobilisations corporelles de la Première nation établissent ou mettent à jour les renseignements relatifs aux éléments suivants :

- (a) Leur utilisation actuelle;
- (b) Leur état;
- (c) Leur pertinence quant à leur utilisation actuelle;
- (d) L'estimation de leur durée de vie restante;
- (e) L'estimation de leur coût de remplacement;
- (f) L'estimation des dates et des coûts liés à leur réhabilitation éventuelle;
- (g) Une comparaison des coûts d'exploitation et d'entretien annuels, autres que les coûts de réhabilitation, pour les cinq (5) derniers exercices;
- (h) Les fiches d'entretien pour toutes les périodes précédant la date d'inspection;

(i) L'assurance relative aux biens et à la responsabilité civile couvrant l'immobilisation, son utilisation ou exploitation.

(3) Au plus tard le 31 décembre de chaque année, le directeur général doit préparer ce qui suit :

(a) Un calendrier de l'entretien de routine annuel, autre que la réhabilitation, pour chacune des immobilisations corporelles de la Première nation pour le prochain exercice;

(b) Des prévisions sur cinq (5), dix (10) et trente (30) ans de l'évaluation des coûts liés à la réhabilitation ou au remplacement des immobilisations corporelles de la Première nation;

(c) Le budget proposé en vue de la réhabilitation des immobilisations corporelles de la Première nation pour le prochain exercice, énonçant :

(i) Chacun des projets de réhabilitation proposés et leur calendrier;

(ii) L'estimation du coût, y compris les imprévus, de chacun des projets de réhabilitation proposés;

(iii) Les fonds nécessaires à la réalisation de chacun des projets de réhabilitation proposés et le choix du moment de leur réalisation;

(d) Le budget proposé en vue du remplacement des immobilisations corporelles de la Première nation pour le prochain exercice énonçant :

(i) Chacun des projets de remplacement proposés et leur calendrier de réalisation;

(ii) La description de chacune des immobilisations devant être remplacées;

(iii) L'évaluation des coûts, y compris les impondérables, de chacun des projets de remplacement proposés;

(iv) Les raisons pour lesquelles chacune des acquisitions proposées devrait être vue comme un remplacement de l'immobilisation à remplacer.

Examen par le Comité des finances et d'audit

84.(1) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner les renseignements, les calendriers et le budget préparés en vertu de l'article 83 pour être en mesure de :

(a) Déterminer tout moyen permettant de réduire les coûts de chacun des projets de réhabilitation ou de remplacement incorporés aux budgets proposés;

(b) Connaître l'effet que chacun des projets de réhabilitation ou de remplacement contenus aux budgets proposés aura sur les coûts d'exploitation annuels et d'entretien dans les années à venir;

(c) Déterminer si des économies importantes peuvent être réalisées en coordonnant l'établissement des calendriers des projets, en reportant certains projets ou en

réalisant des projets de réhabilitation, plutôt que des projets de remplacement.

(2) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner tous les plans de nouvelles constructions d'immobilisations corporelles de la Première nation, y compris le calendrier proposé, le budget et les répercussions sur les coûts d'exploitation et d'entretien de routine dans les années à venir.

Projets d'immobilisations – contrats et soumissions

85.(1) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion des projets d'immobilisations, portant notamment sur ce qui suit :

- (a) les exigences environnementales, techniques et en matière de planification, de conception et de sécurité du projet d'immobilisations;
- (b) les coûts, l'établissement du budget, le financement et l'approbation du projet d'immobilisations;
- (c) les exigences liées aux soumissions de projet d'immobilisations et aux appels d'offres des entrepreneurs;
- (d) l'acceptation des appels d'offres, des formules contractuelles et des contrats liés au projet d'immobilisations;
- (e) l'assurance relative aux ouvrages de construction en cours en ce qui concerne le projet d'immobilisations;
- (f) les garanties et obligations liées au rendement du projet d'immobilisations;
- (g) les mesures de contrôle du projet d'immobilisations, notamment la gestion des contrats;
- (h) les retenues, les approbations de travaux, les paiements et les procédures de vérification entourant le projet d'immobilisations.

(2) Tous les projets d'immobilisations de la Première nation doivent être gérés conformément aux politiques, procédures ou directives dont il est question au paragraphe (1).

Experts-conseils en matière de projets d'immobilisations

86. Le directeur général peut retenir les services d'un ingénieur professionnel ou d'un autre expert-conseil pour aider le directeur-services administratifs, le Comité des finances et d'audit et le Conseil à assumer leurs obligations en vertu de la présente Partie.

Politique relative à la communication d'information aux membres ou à la participation de ces derniers

87. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à :

- (a) La communication d'information aux membres de la Première nation

relativement aux projets d'immobilisations; ou

(b) La participation des membres de la Première nation à l'égard des projets d'immobilisations.

PARTIE VI

EXIGENCES APPLICABLES AUX MEMBRES EMPRUNTEURS

Application

88. La présente Partie s'applique à la Première nation si elle est un membre emprunteur, selon la définition en vertu de la Loi.

Observation des normes

89.(1) La Première nation doit observer toutes les normes du CGFPN applicables.

(2) Si le Conseil se rend compte que la Première nation n'observe pas une norme du CGFPN dont il est question au paragraphe (1), le Conseil doit dans les plus brefs délais prendre les mesures nécessaires afin que la Première nation se conforme à la norme du CGFPN en question.

PARTIE VII

GESTION DES TERRES

Application

90. La présente Partie s'applique à la Première nation si elle dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières nations*.

Obligations

91.(1) La Première nation doit se conformer à la *Loi sur la gestion des terres des Premières nations* et à tout code foncier établi par la Première nation, tel que requis ou permis en vertu de cette loi.

(2) Le Conseil doit établir et mettre en oeuvre une politique prévoyant une méthode en harmonie avec les exigences du code foncier de la Première nation en terme de responsabilité envers les membres de la Première nation relativement à la gestion des terres de la Première nation et des fonds générés par ces terres conformément à l'article 6(1)(e) de la *Loi sur la gestion des terres des Premières nations*.

PARTIE VIII

DISPOSITIONS DIVERSES

Comptes rendus des infractions et des irrégularités financières, etc.

92.(1) Sous réserve des paragraphes (2) et (3), quiconque a une raison de croire que :

(a) Une dépense, une obligation ou une autre transaction de la Première

nation n'est pas autorisée en vertu de la présente loi ou d'une autre loi de la Première nation;

(b) Il y a eu vol, détournement de fonds ou toute autre utilisation abusive ou irrégulière des fonds ou des actifs de la Première nation;

(c) Une disposition de la présente loi a été enfreinte;

peut divulguer cette situation au président du Comité des finances et d'audit.

(2) Si un membre du Conseil a connaissance d'une situation décrite aux termes du paragraphe (1), il doit la signaler au président du Comité des finances et d'audit.

(3) Si un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation a connaissance d'une situation décrite aux termes du paragraphe (1), il doit la signaler au directeur-services administratifs ou au président du Comité des finances et d'audit.

Enquête sur les allégations d'inconduites

93. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la divulgation de situations décrites à l'article 92, à la tenue d'enquêtes suite à ces divulgations et au traitement équitable des personnes qui font l'objet d'allégations d'inconduites.

Protection des dénonciateurs

94.(1) Toutes les mesures raisonnables doivent être prises par le directeur général, les membres du Comité des finances et d'audit et les membres du Conseil pour s'assurer que l'identité de la personne qui dénonce une situation en vertu de l'article 92 soit gardée confidentielle dans la mesure du possible dans toutes les situations.

(2) Une personne qui dénonce de bonne foi une situation en vertu de l'article 92 ne doit pas faire l'objet d'une forme quelconque de représailles par la Première nation ou par un membre du Conseil, dirigeant, employé, représentant du Conseil ou consultant de la Première nation.

(3) Le directeur général et le président du Comité des finances et d'audit doivent prendre toutes les mesures nécessaires pour s'assurer que l'on n'enfreint pas le paragraphe (2) et doivent signaler toute infraction ou infraction présumée au Conseil.

Responsabilité liée à l'utilisation abusive de fonds

95.(1) Un membre du Conseil qui vote en faveur d'une résolution autorisant qu'un montant soit dépensé, investi ou utilisé, contrairement à ce que prévoit la présente loi, la loi sur les recettes locales ou la loi sur les autres recettes de la Première nation, est personnellement responsable de ce montant vis-à-vis la Première nation.

(2) Le paragraphe (1) ne s'applique pas si, pour voter en faveur de la résolution,

le membre du Conseil s'est fié sur le rapport, l'information, l'opinion ou les renseignements fournis par :

- (a) Un dirigeant ou un employé du Conseil alors que ce dernier avait agi avec malhonnêteté ou avait fait preuve de négligence grave, mauvaise conduite ou conduite malicieuse intentionnelle lorsque les informations ont été fournies;
- (b) Un conseiller juridique, un expert-comptable ou une autre personne engagée à titre d'expert par le Conseil pour traiter de questions que le membre du Conseil croit faire partie du champ de compétence professionnelle de cette personne ou de son domaine d'expertise et à l'égard desquelles il croit cette personne digne de confiance;
- (c) Un comité dont le membre du Conseil ne fait pas partie et qu'il croit digne de confiance.

(3) Un montant dû à la Première nation en vertu du paragraphe (1) peut être récupéré au profit de celle-ci par la Première nation, un membre de la Première nation ou une personne qui détient une sûreté aux termes d'un emprunt effectué par la Première nation.

Examen périodique de la loi

96.(1) Le Comité des finances et d'audit doit procéder de façon régulière, selon la fréquence établie dans une politique du Conseil à cet égard, à une révision de la présente loi afin de :

- (a) Déterminer si elle favorise une administration rigoureuse et efficace de l'administration financière de la Première nation; et
- (b) Identifier toutes les modifications à la présente loi qui peuvent mieux répondre à cet objectif.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la :

- (a) Communication d'information aux membres de la Première nation relativement à toute modification proposée à la présente loi;
- (b) Participation des membres de la Première nation à l'égard d'une modification proposée à la présente loi.

Disposition législative à l'intention de l'Administration financière des Premières nations

97. Dans les meilleurs délais après son approbation par le CGFPN, le Conseil doit transmettre une copie de présente loi à l'Administration financière des Premières nations.

Entrée en vigueur

98. La présente loi entre en vigueur le jour suivant la date à laquelle elle a été approuvée par le CGFPN en vertu de l'article 9 de la Loi.

LA PRÉSENTE LOI EST ADOPTÉE par Pekuakamiulnuatsh Takuhikan le 12 mars 2013, à Mashteuiatsh, dans la province de Québec.

Le quorum de Pekuakamiulnuatsh Takuhikan est de quatre (4) membres de Pekuakamiulnuatsh Takuhikan.

signed C. Moar
Clifford Moar, chef

signed Nelson Robertson
Nelson Robertson, conseiller

signed Johann Buckell
Johann Buckell, conseillère

signed Janine Tremblay
Janine Tremblay, conseillère

**WHITECAP DAKOTA FIRST NATION
PROPERTY ASSESSMENT LAW, 2012**

[Effective October 4, 2012]

TABLE OF CONTENTS

PART I	Citation.....	[1205]
PART II	Definitions and References.....	[1205]
PART III	Administration.....	[1209]
PART IV	Assessed Value	[1209]
PART V	Requests for Information and Inspections.....	[1211]
PART VI	Assessment Roll and Assessment Notice	[1214]
PART VII	Correction and Amendment to Assessment Roll.....	[1217]
PART VIII	Reconsideration of Assessment	[1219]
PART IX	Assessment Review Board	[1220]
PART X	Appeal to Assessment Review Board.....	[1222]
PART XI	General Provisions	[1228]

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Whitecap Dakota First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Whitecap Dakota First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Whitecap Dakota First Nation Property Assessment Law, 2012*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

“assessment” means the valuation and classification of an interest in land;

“assessment appraiser” means a person designated by Council under subsection 3(2) to carry out valuations;

“assessment manual” means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law and an assessment roll referenced in subsection 11(7);

- “assessor” means a person appointed by Council under subsection 3(1);
- “base date” means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- “building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is
- (a) not in storage, and
 - (b) situated on the reserve for a period of more than 30 days;
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means
- (a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
 - (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
 - (c) any resource production equipment of any mine or petroleum oil or gas well, and
 - (d) any pipeline on or under land;

- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “market valuation standard” means the standard achieved when the assessed value of property
- (a) is prepared using mass appraisal;
 - (b) is an estimate of the market value of the property;
 - (c) reflects typical market conditions for similar properties; and
 - (d) meets any quality assurance standards established by order of the agency;
- “market value” means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;
- “mass appraisal” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;
- “non-regulated property assessment” means an assessment for property other than a regulated property assessment;
- “Notice of Appeal” means a notice containing the information set out in Schedule VII;
- “Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;
- “Notice of Hearing” means a notice containing the information set out in Schedule IX;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;
- “Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;
- “percentages of value” means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

- “property class” means those categories of property established in subsection 8(1) for the purposes of assessment and taxation;
- “Province” means the province of Saskatchewan;
- “railway roadway” means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;
- “regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;
- “regulated property assessment valuation standard” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 7(14);
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “secretary” means the secretary of the Assessment Review Board appointed under section 26;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “taxable assessment” means the taxable assessment determined under subsection 7(13);
- “Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” includes
- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “valuation” means the determination of the assessed value of an interest in land.
- (2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 8(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must, by resolution, appoint an assessor to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this law.

(3) The assessment appraiser designated further to subsection (2) must either be:

(a) the agency; or

(b) a person who has met the standards for competency and proficiency established in the regulations made pursuant to subsection 18(2) of *The Assessment Appraisers Act*.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

6.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

7.(1) All property must be assessed as of the applicable base date.

- (2) Each property must be assessed using only mass appraisal.
- (3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.
- (4) Non-regulated property assessments must be determined according to the market valuation standard.
- (5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.
- (6) Land and improvements must be assessed separately in circumstances where separate values are required.
- (7) The dominant and controlling factor in the assessment of property is equity.
- (8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.
- (9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.
- (10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.
- (11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.
- (12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.
- (13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.
- (14) Except as otherwise provided in this Law, for the purposes of assessing interests in land
 - (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment; and
 - (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve,must be used.

Property Classes

8.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

- (a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and
- (b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

9.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) Every year, the assessor may request the holder of property to provide information respecting

- (a) the persons who are carrying on business on the property; and
- (b) the nature of the business being carried on.

(3) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated on the reserve;
- (b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;
- (c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;
- (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and
- (e) the address to which Assessment Notices are to be sent.

(4) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

- (a) the holder's name and address;
- (b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;
- (c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and
- (f) the address to which Assessment Notices are to be sent.

(5) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated on the reserve;
- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

- (c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;
- (d) the description and location of any improvements within the reserve held by the holder;
- (e) any change in the ownership of the pipeline and any abandonment of the pipeline; and
- (f) the address to which Assessment Notices are to be sent.

(6) In all cases property may be assessed based on the information available and the assessor and the assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may enter into or on and inspect land and improvements.

(2) Before attending to inspect an assessable property, a Notice of Assessment Inspection must be given by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
- (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

- (a) if delivered personally, at the time personal delivery is made;
- (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; and
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor or the assessment appraiser.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor or assessment appraiser attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or

permission to inspect the property is denied, the value of the assessable property may be determined based on the information available.

(8) As part of an inspection under this section, access to, and the ability to examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property must be given and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) whether the property is land, improvements, or land and the improvements to it;
- (d) the classification of the interest in land;
- (e) the assessed value by classification of the interest in land;
- (f) the total assessed value of the interest in land;
- (g) the taxable assessment of the interest in land; and
- (h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

(7) For greater certainty, an assessment roll prepared under the enactment repealed by section 58 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(3) The assessor or the tax administrator, as the case may be, may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection 9, the assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars (\$10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8)

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the

property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

- (a) the destruction of or damage to the property;
- (b) the demolition, alteration or removal of an improvement;
- (c) the construction of an improvement; or
- (d) a change in the use of the property.

(2) A supplementary assessment must reflect

- (a) the assessed value of any property that has not been previously assessed; or
- (b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX**ASSESSMENT REVIEW BOARD****Council to Establish Assessment Review Board**

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province, and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board and any replacement member appointed to serve further to subsection 22(4), other than the chair, for his or her services at a rate of five hundred dollars (\$500) per day, and

(b) the chair for his or her services at a rate of seven hundred and fifty dollars (\$750) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X**APPEAL TO ASSESSMENT REVIEW BOARD****Appeals**

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

- (2) The address for delivery of a Notice of Appeal to the assessor is

Assessor
Whitecap Dakota First Nation
182 Chief Whitecap Trail
Whitecap, SK S7K 2L2

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. The parties in a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the first nation;
- (d) the assessor; and
- (e) any other person, on written application of that person, where the Assessment Review Board determines that the person may be affected by the appeal or have information or evidence helpful to the hearing of the appeal.

Delivery of Documentation

34. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*. The onus to establish that a hearing should be held *in camera* lies on the party making the application.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

(3) Before making an order under subsection (2), the Assessment Review Board will provide the person to be restricted or excluded an opportunity to make submissions on the order.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
- (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

- (a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring

- (a) a party to pay all or part of the costs of another party in respect of the appeal,
- (b) a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars (\$10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 50(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

Elevators

Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE WHITECAP DAKOTA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 9 of the *Whitecap Dakota First Nation Property Assessment Law, 2012*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least thirty (30) days from the date of delivery of the request], the following information and documents relating to the above-noted interest in land:

- (1)
- (2)
- (3)

In providing the documents, please include a written, signed, declaration in the following form:

“I, _____ [name], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge.”

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “assessable property”)

DATE: _____

TAKE NOTICE that, pursuant to section 10 of the *Whitecap Dakota First Nation Property Assessment Law, 2012*, the assessor or assessment appraiser for the Whitecap Dakota First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the value of the assessable property based on the information available to the assessor and the assessment appraiser.

Assessor for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE IV

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify further to subsection 15(3) of the *Whitecap Dakota First Nation
Property Assessment Law, 2012* that I will not use the assessment roll or information
contained in the assessment roll to obtain names, addresses or telephone numbers
for solicitation purposes, whether the solicitations are made by telephone, mail or
any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s) (delete purpose 1 or purpose 2 or both; add purpose 3
if both purpose 1 and 2 deleted):

- (1) a complaint or appeal under the *Whitecap Dakota First Nation Property
Assessment Law, 2012*;
- (2) a review of an assessment to determine whether to seek a reconsideration
or appeal of the assessment; or
- (3) other: _____ .

Signature of Declarant: _____

Printed name of Declarant: _____

Dated: _____, 20__ .

SCHEDULE V
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Whitecap Dakota First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land:

[Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Whitecap Dakota First Nation Property Assessment Law, 2012*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Whitecap Dakota First Nation Property Assessment Law, 2012* and include the \$30 administration fee and a copy of this notice.

You may contact the Assessor at the following telephone number for more information: 306-____-_____.

Assessor for the Whitecap Dakota First Nation

Dated: _____, 20__.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor
c/o Whitecap First Nation
182 Chief Whitecap Trail
Whitecap, SK S7K 2L2

PURSUANT to the provisions of the *Whitecap Dakota First Nation Property Assessment Law, 2012*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Whitecap Dakota First Nation
c/o Whitecap First Nation
182 Chief Whitecap First Nation
Whitecap, SK S7K 2L2

PURSUANT to the provisions of the *Whitecap Dakota First Nation Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The REQUIRED FEE of thirty dollars (\$30) (made payable to the Whitecap Dakota First Nation) is ENCLOSED with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the ASSESSMENT NOTICE (or extract of the information therein) must be ENCLOSED with this Notice of Appeal.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Whitecap Dakota First Nation
c/o Whitecap First Nation
182 Chief Whitecap Trail
Whitecap, SK S7K 2L2

PURSUANT to the provisions of the *Whitecap Dakota First Nation Property Assessment Law, 2012*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of the original Notice of Appeal: _____

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Whitecap Dakota First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

Further to the provisions of the *Whitecap Dakota Property Assessment Law, 2012*, THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Whitecap Dakota First Nation, hereby certify that this is the Whitecap Dakota First Nation assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Whitecap Dakota First Nation Property Assessment Law, 2012*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

**WHITECAP DAKOTA FIRST NATION
PROPERTY TAXATION LAW, 2012**

[Effective October 4, 2012]

TABLE OF CONTENTS

PART I	Citation.....	[1243]
PART II	Definitions and References.....	[1243]
PART III	Administration.....	[1246]
PART IV	Liability for Taxation.....	[1246]
PART V	Exemptions from Taxation.....	[1248]
PART VI	Grants and Tax Abatement.....	[1249]
PART VII	Levy of Tax.....	[1250]
PART VIII	Tax Roll and Tax Notice.....	[1251]
PART IX	Periodic Payments.....	[1254]
PART X	Payment Receipts and Tax Certificates.....	[1254]
PART XI	Penalties and Interest.....	[1255]
PART XII	Revenues and Expenditures.....	[1255]
PART XIII	Collection and Enforcement.....	[1256]
PART XIV	Seizure and Sale of Personal Property.....	[1258]
PART XV	Seizure and Assignment of Taxable Property.....	[1260]
PART XVI	Discontinuance of Services.....	[1263]
PART XVII	General Provisions.....	[1263]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Whitecap Dakota First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Whitecap Dakota First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

- (a) not in storage, and
- (b) situated on the reserve for a period of more than thirty (30) days;

- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “debtor” means a person liable for unpaid taxes imposed under this Law;
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation and which is incorporated and operated on a not-for-profit basis;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means
- (a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
 - (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
 - (c) any resource production equipment of any mine or petroleum oil or gas well, and
 - (d) any pipeline on or under land;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of Saskatchewan;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable assessment” has the meaning given to that term in the Assessment Law;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include

- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation’s local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V and in subsection (6), all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

(6) The terms of any agreement made prior to the coming into force of this Law for the provision of a grant in lieu of property taxes remains in force, and the tax liability for any property covered by such an agreement will be fully met by the payment of the grant in lieu.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) any interest in land held by a corporation that is wholly owned by a member of the First Nation and where the interest in land is occupied by that member as his or her principal residence;
- (d) property that is held and occupied by, and used for, an independent school, not operated for profit;
- (e) property that is held and occupied by, and used for, a public school;
- (f) a place of public worship and the land used in connection with it, subject to the following limits:
 - (i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space,
 - (ii) the place of public worship and land must be held by a religious organization, and
 - (iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;
- (g) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;
- (h) property held by a university and used for university purposes, not operated for profit;
- (i) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Taxation Agreements

9.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the

Council, subject to subsection (2), may enter into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this law .

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

- (a) be limited to a duration of five taxation years or less;
- (b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);
- (c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;
- (d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;
- (e) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the Assessment Law or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI

GRANTS AND TAX ABATEMENT

Annual Grants

10.(1) Council may provide for a grant to a holder:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation or society, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and
- (b) the holder submits a written application in the form determined from time to time by Council requesting a grant and undertaking to continue to use the property for the balance of the calendar year for the charitable, philanthropic, or other not-for-profit purpose.

(2) Grants provided under subsection (1)

- (a) may be given only to a holder of property that is taxable in the current taxation year;
- (b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and
- (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

11. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

12.(1) On or before June 15 in each taxation year, Council must adopt a law setting the rate of tax to be applied to all properties.

(2) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of the taxable assessment of the interest in land.

(3) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(4) Subsection (3) does not apply to supplementary taxes levied under section 17.

(5) Notwithstanding subsection (2), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

(7) An early payment discount of six per cent (6%) will be provided for taxpayers who pay their taxes at least fifteen (15) days in advance.

Tax Payments

13.(1) Taxes are due and payable on or before July 31 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Whitecap Dakota First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 30 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

15.(1) On or before June 30 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

(9) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(10) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

- (a) may correct the tax roll for the current year only; and
- (b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

- (a) correct the tax roll; and
- (b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

17.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI PENALTIES AND INTEREST

Penalty

22. If all or part of the taxes remain unpaid after July 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 31 of the year in which they are levied, the unpaid portion accrues interest at 12 percent (12%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

- (3) Council may, by expenditure law,
- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
 - (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
 - (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.
- (4) As an exception to paragraph (3)(c), where the FMB has
- (i) assumed third-party management of the First Nation's local revenue account, and
 - (ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV**SEIZURE AND SALE OF PERSONAL PROPERTY****Seizure and Sale of Personal Property**

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property further to subsection (3) must deliver it up to the tax administrator immediately.

(5) The tax administrator must ensure that the seized personal property is safely and securely stored until it is either sold pursuant to this Part or returned to the debtor where the debt has been redeemed in full, including payment of the cost of the seizure and the cost of storage.

Notice of Sale of Seized Personal Property

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV**SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

40. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 42(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

45.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(3), the tax administrator may, during the redemption

period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

46.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

51.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE WHITECAP DAKOTA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Whitecap Dakota First Nation Property Taxation Law, 2012*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least fourteen (14) days from the date of request],
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Whitecap Dakota First Nation Property Taxation Law, 2012*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land. Taxes paid by July 15, 20__ can be reduced by a 6% early payment discount to the amount of _____ dollars (\$____)

If not paid by July 15th, the full amount of taxes are due and payable on or before July 31, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Whitecap Dakota First Nation, located at 182 Chief Whitecap Trail, Whitecap, Saskatchewan, S7K 2L2 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 31, 20__ shall incur penalties and interest in accordance with the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxable assessment:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE III

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|--|---------------------------|
| 1. For preparation of a notice | \$ 200 |
| 2. For service of notice on each person or place by the First Nation | \$ 300 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule | \$ 50 per person per hour |
| 6. Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts. | |

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Whitecap Dakota First Nation Property Taxation Law, 2012*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Whitecap Dakota First Nation Property Taxation Law, 2012*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Whitecap Dakota First Nation, located at 182 Chief Whitecap Trail, Whitecap, Saskatchewan, S7K 2L2 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIV of the *Whitecap Dakota First Nation Property Taxation Law, 2012*, seizing the personal property described as follows:

[add general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure and storage are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Whitecap Dakota First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIV of the *Whitecap Dakota First Nation Property Taxation Law, 2012*, will be sold at the public auction:

[add general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20____.

SCHEDULE VIII

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant Part XV of the Whitecap Dakota *First Nation Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Whitecap Dakota First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Whitecap Dakota First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__.

SCHEDULE IX

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20____.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Whitecap Dakota First Nation.

The public tender [auction] will take place on:
_____, 20____ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Whitecap Dakota First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Whitecap Dakota First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Whitecap Dakota First Nation

Dated: _____, 20__ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9



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**

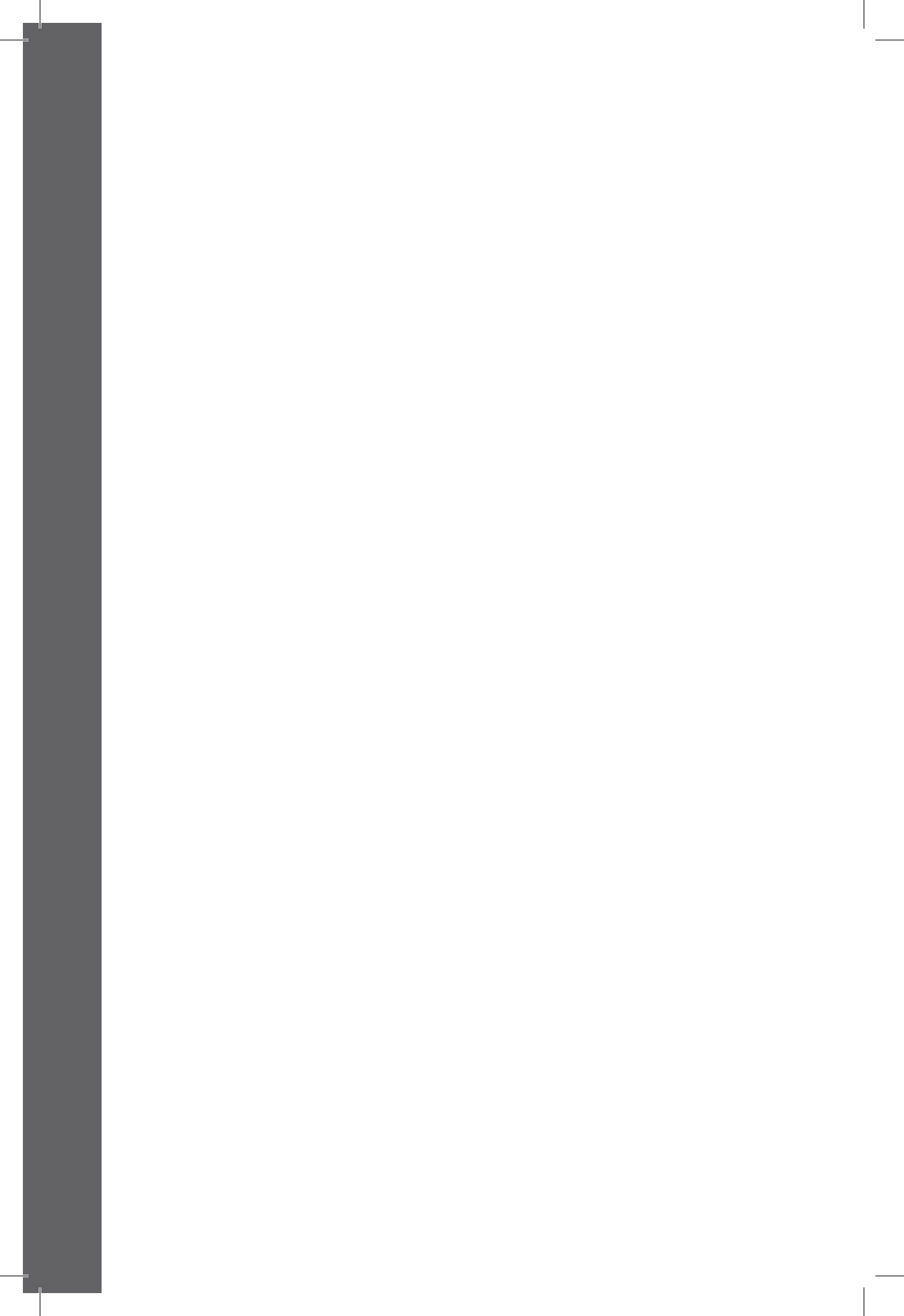


TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

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. 17:2.887).

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. 17:2.887).

Les modifications apportées aux lois et règlements administratifs sont énumérées dans une colonne distincte. Le numéro de l'article modifié paraît en caractères gras et est suivi du titre de la loi modificative ou du règlement administratif modificatif et de l'endroit où il figure dans la *Gazette des premières nations*.

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA			
ALEXANDER FIRST NATION / PREMIÈRE NATION ALEXANDER			
Annual Expenditure Law, 2008	2008-06-20	12:2.201	
Annual Expenditure Law, 2009	2009-05-30	13:3.1515	
Annual Expenditure Law, 2010	2010-05-21	14:2.411	
Annual Rates Law, 2008	2008-06-20	12:2.207	
Annual Rates Law, 2009	2009-05-30	13:3.1521	
Annual Rates Law, 2010	2010-05-21	14:2.414	
Annual Property Taxation Expenditure			
By-law, 2011	2011-08-17	16:1.371	
Property Assessment and Taxation By-law	2002-11-07	7:2.401	repealed by Property Assessment and Taxation By-law - 2011 (16:1.375)
Property Assessment and Taxation By-law - 2011 ..			
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	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX			
Property Tax By-law	2000-02-28	4:2.117	
2000 Tax Rates By-law	2000-09-21	5:1.1	
2001 Tax Rates By-law	2000-05-03	5:2.153	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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	ss.12, 15, 19, 24(1), 46(1), 49 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	repealed 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
ALBERTA (continued) / (suite)			
MIKISEW CREE FIRST NATION (continued) / PREMIÈRE NATION CRIE MIKISEW (suite)			
1998 Rates By-law	1998-05-27	2:2.383	
2001 Tax Rates By-law	2001-05-03	5:2.156	
2002 Tax Rates By-law	2002-06-03	6:2.333	
2003 Tax Rates By-law	2003-05-13	7:2.453	
Tax Rates By-law 2008	2008-06-26	13:1.512	
Tax Rates By-law 2009	2009-07-06	13:3.1955	
O'CHIESE FIRST NATION / PREMIÈRE NATION O'CHIESE			
Property Assessment and Taxation By-law	1999-02-23	3:2.211	
1999 Tax Rates By-law	1999-12-08	4:2.202	
2000 Tax Rates By-law	2000-09-21	5:1.2	
2001 Tax Rates By-law	2001-06-15	5:2.157	
2002 Tax Rates By-law	2002-10-10	7:2.455	
2003 Tax Rates By-law	2003-09-30	8:1.3	
2005 Tax Rates By-law	2005-10-31	10:1.3	
2006 Tax Rates By-law	2006-11-16	11:1.1	
PAUL FIRST NATION / PREMIÈRE NATION PAUL			
2009 Resolution Tax Rates By-law	2010-02-08	14:1.155	
PIHKANI NATION / NATION PIHKANI			
Settlement Revenue Account By-law	2002-11-05	7:1.1	
SIKSIKA NATION / NATION SIKSIKA			
Annual Tax Expenditure By-law, 2010	2010-07-06	14:2.760	
Annual Tax Expenditure By-law, 2011	2011-12-20	16:2.1093	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
SIKSIKA NATION (continued) / NATION SIKSIKA (suite)			
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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	1999-09-02	4:1.2	
1999 Tax Rates By-law	1999-09-02	4:1.1	
2001 Tax Rates By-law	2001-10-01	6:1.15	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
ADAMS LAKE INDIAN BAND (continued) / BANDE INDIENNE ADAMS LAKE (suite)			
2005 Rates By-law	2005-07-06	10:1.4	
Rates By-law 2006	2006-05-31	10:2.542	
Rates By-law 2007	2007-07-10	11:2.259	
AITCHELITZ FIRST NATION / PREMIÈRE NATION AITCHELITZ			
Property Assessment Law, 2012	2012-06-21	16:3.1445	
Property Taxation Law, 2012	2012-06-21	16:3.1482	
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE			
Annual Expenditure Law, 2008	2008-05-30	12:2.220	
Annual Expenditure Law, 2009	2009-05-30	13:3.1524	
Annual Expenditure Law, 2010	2010-05-29	14:2.425	
Annual Expenditure Law, 2011	2011-05-28	15:3.1527	
Annual Expenditure Law, 2012	2012-06-15	16:3.1519	
Annual 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	s.22(J) by Property Assessment Amendment Law, 2012 (16:2.739)
Property Taxation Law, 2008	2008-09-18	13:1.40	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued) / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE (suite)			
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BONAPARTE INDIAN BAND (continued) / BANDE INDIENNE BONAPARTE (suite)			
Annual Tax Rates By-law No. 10, 2002	2002-07-15	6:2.337	
Annual Tax Rates By-law No. 14, 2003	2003-07-14	8:1.11	
Annual Tax Rates By-law No. 16, 2004	2004-08-18	9:1.54	
Annual Tax Rates By-law No. 17, 2005	2005-11-16	10:1.8	
Financial Administration By-law No. 13, 2002 ..	2002-11-27	7:2.467	
Property Tax Amendment By-law No. 9, 2002	2002-07-15	6:2.340	
Property Tax Expenditure By-law No. 11, 2002	2002-10-10	7:1.6	
Rates By-law 2012	2012-08-22	17:1.516	
BOOTHROYD INDIAN BAND / BANDE INDIENNE BOOTHROYD			
Assessment Standards and Maximum Tax			
Rates for Railway Right-of-Way			
Property By-law	2002-10-23	7:1.12	
1996 Property Rates By-law	1997-01-09	2:1.76	
Property Tax Expenditure By-law	1999-09-03	4:1.4	
1999 Tax Rates By-law	1999-09-03	4:1.3	
2001 Tax Rates By-law	2001-12-19	6:2.342	
2003 Taxation Rates By-law	2003-11-18	8:2.345	
2004 Taxation Rates By-law	2005-01-18	9:2.322	
2005 Taxation Rates By-law	2005-12-16	10:2.548	
Taxation Rates By-law 2008	2008-11-17	13:1.516	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BOOTHROYD INDIAN BAND (continued) / BANDE INDIENNE BOOTHROYD (suite)			
Taxation Rates By-law 2009	2009-11-16	14:1.169	
Taxation Rates By-law 2011	2011-09-16	16:1.458	
Taxation Rates By-law 2012	2012-09-14	17:1.518	
BOSTON BAR FIRST NATION / PREMIÈRE NATION BOSTON BAR			
Property Taxation Amendment			
By-law No. 2-2008	2008-11-17	13:1.517	
Tax Rates By-law 2008	2008-11-17	13:1.518	
Tax Rates By-law 2009	2009-10-19	13:4.2489	
Tax Rates By-law 2010	2010-08-05	15:1.533	
Tax Rates By-law 2011	2011-07-20	15:3.1817	
Tax Rates By-law 2012	2012-08-07	17:1.519	
BURNS LAKE INDIAN BAND / BANDE INDIENNE BURNS LAKE			
Property Tax Expenditure By-law	2000-02-08	4:2.207	
Property Tax Expenditure By-law	2001-08-25	6:1.23	
Property Tax Expenditure By-law	2002-06-03	7:1.20	
Property Tax Expenditure By-law	2003-06-11	8:1.16	
Property Tax Expenditure By-law	2005-11-16	10:1.14	
Property Tax Expenditure By-law	2010-05-12	14:2.767	
Property Tax Expenditure By-law	2011-12-20	16:2.1170	
Property Tax Expenditure By-law	2012-10-10	17:1.521	
1998 Rates By-law No. 1998-02	1998-08-04	3:1.27	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.21	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BURNS LAKE INDIAN BAND (continued) / BANDE INDIENNE BURNS LAKE (suite)			
2002 Rates By-law No. 2002-02	2002-06-03	7:1.18	
2003 Rates By-law No. 2003-02	2003-06-11	8:1.14	
2005 Rates By-law No. 2005-02	2005-11-16	10:1.12	
2009 Rates By-law No. 2009-02	2010-05-12	14:2.773	
2011 Rates By-law No. 2011-02	2011-12-20	16:2.1176	
2012 Rates By-law No. 2012-02	2012-10-10	17:1.527	
BURRARD INDIAN BAND see TSLEIL-WAUTUTH NATION / BANDE INDIENNE BURRARD voir NATION TSLEIL-WAUTUTH			
CAMPBELL RIVER INDIAN BAND / BANDE INDIENNE CAMPBELL RIVER			
Annual Expenditure Law, 2011	2011-05-27	15:3.1534	
Annual Expenditure Law, 2012	2012-06-1	16:3.1526	
Annual Rates Law, 2011	2011-05-27	15:3.1538	
Annual Rates Law, 2012	2012-06-1	16:3.1530	
Property Assessment Law, 2011	2011-10-06	16:1.65	
Property Taxation Law, 2011	2011-10-06	16:1.102	
Property Assessment and Taxation By-law	2002-11-27	7:1.28	repealed by Property Assessment Law, 2011 (16:1.65) and Property Taxation Law, 2011 (16:1.102)
Property Tax Expenditure By-law			
2003 Rates By-law	2003-08-06	8:1.26	
2004 Rates By-law	2003-06-09	8:1.24	
2005 Rates By-law	2004-05-25	8:2.347	
2005 Rates By-law	2005-06-08	9:2.324	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CAMPBELL RIVER INDIAN BAND (continued) / BANDE INDIENNE CAMPBELL RIVER (suite)			
2006 Rates By-law	2006-08-04	11:1.7	
Rates By-law 2007	2007-06-25	11:2.269	
Rates By-law 2008	2008-08-28	13:1.520	
Rates By-law 2009	2009-07-06	13:3.1956	
Rates By-law 2010	2010-07-06	14:2.775	
CANOE CREEK INDIAN BAND / BANDE INDIENNE CANOE CREEK			
Financial Administration By-law	2005-07-11	10:1.20	
CHAWATHIL FIRST NATION / PREMIÈRE NATION CHAWATHIL			
Annual Expenditure Law, 2009	2009-08-07	13:4.2125	
Annual Expenditure Law, 2010	2010-07-31	14:2.431	
Annual Expenditure Law, 2011	2011-08-20	16:1.139	
Annual Expenditure Law, 2012	2012-07-13	17:1.53	
Annual Rates Law, 2009	2009-08-07	13:4.2131	
Annual Rates Law, 2010	2010-07-31	14:2.436	
Annual Rates Law, 2011	2011-08-20	16:1.144	
Annual Rates Law, 2012	2012-07-13	17:1.58	
2004 Railway Right-of-Way			
Tax Rates By-law	2004-06-11	8:2.349	
Rates By-law 1996-T06	1997-01-09	2:1.78	
Rates By-law 1997-T01	1997-07-23	2:1.79	
1998 Rates By-law	1998-06-01	2:2.386	
1999 Rates By-law	1999-04-16	3:2.300	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHAWATHIL FIRST NATION (continued) / PREMIÈRE NATION CHAWATHIL (suite)			
2000 Rates By-law	2000-06-25	4:2.213	
2001 Rates By-law	2001-06-15	5:2.177	
2002 Rates By-law	2002-05-29	6:2.344	
2003 Rates By-law	2003-06-09	8:1.33	
2004 Rates By-law	2004-05-05	8:2.351	
2005 Tax Rates By-law	2005-07-29	10:1.31	
Tax Rates By-law 2006	2006-08-01	11:1.9	
Tax Rates By-law 2007	2007-11-15	12:1.1	
Tax Rates By-law 2008	2008-09-04	13:1.522	
CHEAM FIRST NATION / PREMIÈRE NATION CHEAM			
Property Taxation Amendment			
By-law No. 1-2008	2008-10-10	13:1.524	
Property Taxation Expenditure By-law	2007-03-19	11:2.271	
Property Taxation Expenditure By-law	2007-08-07	12:1.3	
Rates By-law 1997-T05	1997-06-02	2:1.80	
Rates By-law 1998-1	1998-06-10	2:2.388	
Rates By-law 1999-1	1999-05-31	3:2.302	
Rates By-law 2001-1	2001-08-06	6:1.30	
Rates By-law 2002-1	2003-01-24	7:2.482	
Rates By-law No. 2003-1	2003-04-09	7:2.484	
Rates By-law 2004-1	2004-06-04	8:2.353	
Rates By-law 2005-1	2005-07-29	10:1.33	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEAM FIRST NATION (continued) / PREMIÈRE NATION CHEAM (suite)			
Tax Rates By-law 2006	2007-03-19	11:2.277	
Tax Rates By-law 2007	2007-08-07	12:1.9	
Tax Rates By-law 2008	2008-10-10	13:1.525	
Tax Rates By-law 2009	2009-10-19	13:4.2491	
Tax Rates By-law 2010	2010-08-03	15:1.535	
Tax Rates By-law 2011	2011-07-13	15:3.1819	
Tax Rates By-law 2012	2012-08-07	17:1.529	
CHEHALIS INDIAN BAND / BANDE INDIENNE CHEHALIS			
Annual Expenditure Law, 2009	2009-09-04	13:4.2134	
Annual Expenditure Law, 2010	2010-11-11	15:1.45	
Annual Expenditure Law, 2011	2011-08-20	16:1.147	
Annual Rates Law, 2009	2009-09-04	13:4.2138	
Annual Rates Law, 2010	2010-11-11	15:1.48	
Annual Rates Law, 2011	2011-08-20	16:1.151	
Property Assessment Law, 2009	2009-03-26	13:3.1532	
Property Taxation Law, 2009	2009-03-26	13:3.1568	
CHEMAINUS FIRST NATION see also Stz'uminus First Nation / PREMIÈRE NATION CHEMAINUS voir aussi PREMIÈRE NATION STZ'UMINUS			
Annual Expenditure Law, 2008	2008-06-27	12:2.228	
Annual Expenditure Law, 2009	2009-07-17	13:4.2141	
Annual Expenditure Law, 2010	2010-05-21	14:2.439	
Annual Expenditure Law, 2011	2011-06-10	15:3.1541	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite) CHEMANUS FIRST NATION see also Stz'uminus First Nation (continued) / PREMIÈRE NATION CHEMAINUS voir aussi PREMIÈRE NATION STZ'UMINUS (suite)			
Annual Rates Law, 2008	2008-06-27	12:2.232	
Annual Rates Law, 2009	2009-07-17	13:4.2145	
Annual Rates Law, 2010	2010-05-21	14:2.443	
Annual Rates Law, 2011	2011-06-10	15:3.1544	
Property Assessment Law, 2010	2010-02-10	14:1.3	
Property Taxation Law, 2010	2010-02-10	14:1.40	
Expenditure By-law 2006	2006-05-31	10:2.550	
Expenditure By-law 2007	2007-06-04	11:2.279	
Financial Administration By-law	2001-03-30	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law			
Amendment	2003-02-25	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005	2005-07-11	10:1.35	
Property Assessment and Taxation By-law	2005-04-22	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35) repealed by Property Assessment Law, 2010 (14:1.3) and Property Taxation Law, 2010 (14:1.40)
Property Tax Expenditure By-law			
Rates By-law 2005	2005-12-16	10:2.557	
Rates By-law 2006	2005-09-28	10:1.37	
Rates By-law 2006	2006-05-31	10:2.564	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEMAINUS FIRST NATION see also Stz'uminus First Nation (continued) / PREMIÈRE NATION CHEMAINUS voir aussi PREMIÈRE NATION STZ'UMINUS (suite)			
Rates By-law 2007	2007-06-04	11:2.286	
COLDWATER INDIAN BAND / BANDE INDIENNE COLDWATER			
Annual Expenditure Law, 2012	2012-10-04	17:1.61	
Annual Rates Law, 2012	2012-10-04	17:1.68	
Property Assessment and Taxation By-law	1997-09-30	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Sch. II & X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law			
Amendment No. 1998-01	1998-07-20	3:1.29	
Property Tax Expenditure By-law	1998-01-22	2:2.455	
1998 Tax Rates By-law	1998-06-11	2:2.389	
1999 Tax Rates By-law	1999-05-31	3:2.304	
2000 Tax Rates By-law	2000-06-25	4:2.215	
2001 Tax Rates By-law	2001-05-30	5:2.188	
2002 Tax Rates By-law	2002-08-05	7:1.79	
2003 Tax Rates By-law	2003-08-26	8:1.35	
2004 Tax Rates By-law	2004-12-02	9:1.57	
2005 Tax Rates By-law	2005-12-16	10:2.567	
2006 Tax Rates By-law	2006-08-01	11:1.11	
2007 Tax Rates By-law	2007-06-25	11:2.289	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COLDWATER INDIAN BAND (continued) / BANDE INDIENNE COLDWATER (suite)			
2008 Tax Rates By-law	2008-11-12	13:1.527	
2009 Tax Rates By-law	2009-10-27	13:4.2493	
2010 Tax Rates By-law	2010-09-21	15:1.537	
2011 Tax Rates By-law	2011-08-30	16:1.459	
COLUMBIA LAKE INDIAN BAND see also AKISO'NUK FIRST NATION / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISO'NUK			
1997 Rates By-law	1997-05-30	2:1.82	
1998 Rates By-law	1998-06-01	2:2.462	
1999 Rates By-law	1999-05-31	3:2.306	
2000 Rates By-law	2000-06-04	4:2.217	
2001 Rates By-law	2001-06-15	5:2.190	
2002 Rates By-law	2002-05-29	6:2.346	
2003 Rates By-law	2003-04-25	7:2.487	
COOK'S FERRY INDIAN BAND / BANDE INDIENNE COOK'S FERRY			
1996 Rates By-law	1997-02-03	2:1.83	
1997 Rates By-law	1997-05-30	2:1.84	
1998 Rates By-law	1998-06-01	2:2.465	
2000 Rates By-law	2000-12-18	5:2.192	
2001 Rates By-law	2001-10-01	6:1.32	
2002 Rates By-law	2002-09-01	7:1.81	
2003 Rates By-law	2003-08-29	8:1.37	
2004 Rates By-law	2004-06-04	8:2.355	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COOK'S FERRY INDIAN BAND (continued) / BANDE INDIENNE COOK'S FERRY (suite)			
2007 Rates By-law	2007-11-15	12:1.11	
2008 Rates By-law	2008-11-04	13:1.529	
2009 Rates By-law	2009-10-19	13:4.2495	
2010 Rates By-law	2010-11-29	15:1.539	
2011 Rates By-law	2011-08-30	16:1.461	
2012 Rates By-law	2012-10-10	17:1.531	
Rates By-law 2006	2006-12-07	11:1.13	
Taxation Amending By-law No. 1996-01	1997-02-03	2:1.85	
Taxation Expenditure By-law	2003-08-29	8:1.39	
COWICHAN TRIBES FIRST NATION / PREMIÈRE NATION COWICHAN TRIBES			
Annual Expenditure Law, 2012	2012-06-01	16:3.1533	
Annual Rates Law, 2012	2012-06-01	16:3.1539	
Property Assessment Law, 2013	2013-04-26	17:2.761	
Property Taxation Law, 2013	2013-04-26	17:2.798	
Annual Property Tax Budget By-law 1997	1997-06-20	2:1.86	
Annual Property Tax Budget 2009	2009-10-19	13:4.2497	
Annual Property Tax Budget 2010	2010-11-02	15:1.541	
Annual Property Tax Budget 2011	2011-08-30	16:1.463	
Business Licensing By-law No. 2, 1997	1998-03-19	2:2.467	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	1997-06-20	2:1.89	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COWICHAN TRIBES FIRST NATION (continued) / PREMIÈRE NATION COWICHAN TRIBES (suite)			
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000.....	2000-09-21	5:1.3	
By-law to Fix Tax Rate for the Year 2001.....	2001-10-18	6:1.34	
By-law to Fix Tax Rate for the Year 2002.....	2002-10-23	7:1.83	
By-law to Fix Tax Rate for the Year 2003.....	2003-09-30	8:1.45	
By-law to Fix Tax Rate for the Year 2004.....	2004-07-06	8:2.357	
By-law to Fix Tax Rate for the Year 2005.....	2005-05-31	9:2.379	
By-law to Fix Tax Rate for the Year 2006.....	2006-05-31	11:1.15	
By-law to Fix Tax Rate for the Year 2007.....	2007-08-07	11:2.291	
By-law to Fix Tax Rate for the Year 2008.....	2008-09-09	13:1.531	
By-law to Fix Tax Rate for the Year 2009.....	2009-10-19	13:4.2501	
By-law to Fix Tax Rate for the Year 2010.....	2010-11-02	15:1.545	
By-law to Fix Tax Rate for the Year 2011.....	2011-08-30	16:1.467	
Community Improvement Fee By-law, 2002...	2002-06-01	7:1.85	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	1997-12-04	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	2000-07-27	5:2.194	
Property Assessment and Taxation			
Amendment By-law No. 3, 2007	2007-10-11	12:1.13	
DOIG RIVER INDIAN BAND / BANDE INDIENNE DOIG RIVER			
Financial Administration By-law	2004-08-18	9:1.59	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
FORT NELSON FIRST NATION / PREMIÈRE NATION FORT NELSON			
Property Tax Expenditure By-law	2001-08-25	6:1.38	
Property Tax Expenditure By-law	2002-08-05	7:1.89	
Property Taxation Amendment By-law No. 2007-#1	2007-12-04	12:1.15	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.36	
2002 Rates By-law No. 2002-02	2002-08-05	7:1.87	
Rates By-law 2007	2007-12-04	12:1.17	
Rates By-law 2008	2008-06-02	12:2.679	
Rates By-law 2009	2009-04-27	13:3.1958	
Rates By-law 2010	2011-03-16	15:3.1821	
Rates By-law 2011	2011-12-20	16:2.1178	
Rates By-law 2012	2012-10-10	17:1.533	
Taxation Expenditure By-law	2008-08-28	13:1.533	
Taxation Expenditure By-law	2011-03-16	15:3.1823	
GITWANGAK FIRST NATION / PREMIÈRE NATION GITWANGAK			
Property Assessment Law, 2012	2012-06-21	16:4.2127	
Property Taxation Law, 2012	2012-06-21	16:4.2164	
HAISLA NATION / NATION HAISLA			
Annual Expenditure By-law, 2011	2012-05-08	16:3.1907	
Annual Expenditure By-law, 2012	2012-10-10	17:1.535	
Financial Administration By-law	2011-10-31	16:2.1180	
Property Assessment and Taxation By-law	2006-09-19	11:1.17	ss.2(1), 15, 16(a), 16(b), 19, 24, 26(e), 33(1),

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
HAIKLA NATION (continued) / NATION HAIKLA (suite)			
Property Assessment and Taxation By-law (continued)			33(5), 34(1)(a), 40(5), Sch II by Property Assessment and Taxation Amendment By-law No. 01-2007 (12:1.19) ss. 32(1), 32(4), 33(1), 33(2), 37(a) by Property Assessment and Taxation Amendment By-law No. 01-2011 (15:3.1829)
Property Assessment and Taxation			
Amendment By-law No. 01-2007	2007-11-15	12:1.19	
Property Assessment and Taxation			
Amendment By-law No. 01-2011	2011-06-07	15:3.1829	
Rates By-law 2011	2011-06-14	15:3.1832	
Rates By-law 2012	2012-10-10	17:1.541	
HOMALCO FIRST NATION / PREMIÈRE NATION HOMALCO			
Financial Administration By-law	2012-03-01	16:2.1202	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
KAMLOOPS INDIAN BAND see also Tk'EMLÚPS TE SECWÉPEMC / BANDE INDIENNE KAMLOOPS voir aussi Tk'EMLÚPS TE SECWÉPEMC			
Annual Expenditure Law, 2008	2008-06-06	12:2.235	
Annual Expenditure Law, 2009	2009-06-05	13:3.1606	
Annual Expenditure Law, 2010	2010-06-16	14:2.446	
Annual Expenditure Law, 2011	2011-06-01	15:3.1547	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
KAMLOOPS INDIAN BAND see also Tk'EMLŪPS TE SECWÉPEMC (continued) / BANDE INDIENNE			
KAMLOOPS voir aussi Tk'EMLŪPS TE SECWÉPEMC (suite)			
Annual Rates Law, 2008	2008-06-06	12:2.247	
Annual Rates Law, [2009].....	2009-06-05	13:3.1619	
Annual Rates Law, 2010	2010-06-16	14:2.455	
Annual Rates Law, 2011	2011-06-01	15:3.1555	
Property Assessment Law, 2008.....	2008-12-23	13:1.75	
Property Taxation Amendment Law, 2010.....	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	2010-05-10	14:2.462	
Property Taxation Law, 2008	2008-12-23	13:1.112	ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462)
<u>Assessment By-law</u>	2005-12-16	10:2.586	ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460) repealed by Property Assessment Law, 2008 (13:1.75)
2001 Budget By-law.....	2001-10-18	6:1.45	
2002 Budget By-law.....	2002-10-06	7:1.96	
2003 Budget By-law.....	2003-09-05	8:1.47	
2004 Budget By-law.....	2004-12-02	9:1.83	
2005 Budget By-law.....	2005-06-08	9:2.381	
Budget By-law 2006.....	2006-05-18	11:1.66	
Budget By-law 2007.....	2007-07-12	11:2.293	
Business Licensing By-law No. 2001-04.....	2002-06-03	6:2.348	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite) KAMLOOPS INDIAN BAND see also Tk'EMLÚPS TE SECWÉPEMC (continued) / BANDE INDIENNE KAMLOOPS voir aussi Tk'EMLÚPS TE SECWÉPEMC (suite)			
By-law to Amend the Business License By-law	1981-1 By-law Amendment No. 1, 1997-1 ...	2:1.91	
Property Assessment Amendment	By-law No. 00-52	2000-12-17	5:2.198
Property Assessment Amendment	By-law No. 00-54	2000-12-20	5:2.199
2001 Property Rates By-law	2001-10-18	6:1.51	
2002 Property Rates By-law	2002-10-06	7:1.104	
2003 Property Rates By-law	2003-09-05	8:1.56	
2004 Property Rates By-law	2004-12-02	9:1.92	
2005 Property Rates By-law	2005-06-08	9:2.390	
Property Rates By-law 2006	2006-05-18	11:1.73	
Property Rates By-law 2007	2007-07-12	11:2.301	
Property Tax Expenditure By-law	1997-07-29	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51	2000-12-17	5:2.200	
Property Taxation By-law	2005-12-16	10:2.617	repealed by Property Taxation Law, 2008 (13:1.112)
1999 Rates and Budget By-law	1999-07-20	3:2.309	
2000 Rates and Budget By-law	2000-09-30	5:1.5	
Sales Tax By-law, 1998	1998-09-01	3:1.38	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
KAMLOOPS INDIAN BAND see also Tk'EMLŪPS TE SECWÉPEMC (continued) / BANDE INDIENNE KAMLOOPS voir aussi Tk'EMLŪPS TE SECWÉPEMC (suite)			
Sun Rivers Budget By-law 2006	2006-05-31	11:1.85	
Sun Rivers Budget By-law 2007	2007-07-12	11:2.315	
Sun Rivers Property Rates By-law 2006	2006-05-31	11:1.88	
Sun Rivers Property Rates By-law 2007	2007-07-12	11:2.318	
Taxation Amendment By-law 1997-3	1997-09-30	2:2.486	
Taxation and Implementation Amendment			
By-law 1997-02	1997-07-04	2:1.129	
KANAKA BAR INDIAN BAND / BANDE INDIENNE KANAKA BAR			
2004 Rates By-law	2004-06-04	8:2.359	
2006 Rates By-law	2006-12-11	11:1.92	
2008 Rates By-law	2009-06-02	13:4.2503	
2010 Rates By-law	2011-08-30	16:1.469	
2011 Rates By-law	2011-12-20	16:2.1224	
2012 Rates By-law	2012-09-13	17:1.543	
KITSILAS FIRST NATION / PREMIÈRE NATION KITSILAS			
Financial Administration Law, 2012	see CIF, s. 106	17:2.835	
(FMB approved Law on 2012-11-26)			
Property Assessment Act, 2012	2012-06-21	16:4.2200	
Property Taxation Act, 2012	2012-06-21	16:4.2235	
KITSUMKALUM FIRST NATION / PREMIÈRE NATION KITSUMKALUM			
Property Assessment and Taxation By-law	2005-09-28	10:1.39	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
K'ÓMOKS FIRST NATION / PREMIÈRE NATION K'ÓMOKS			
Annual Expenditure Law, 2012	2012-06-01	16:3.1542	
Annual Rates Law, 2012	2012-06-01	16:3.1545	
Property Assessment Law, 2011	2011-10-06	16:1.154	
Property Taxation Law, 2011	2011-10-06	16:1.190	
KWANTLEN FIRST NATION / PREMIÈRE NATION KWANTLEN			
Property Assessment and Taxation			
Amendment By-law No. 01	2006-03-30	10:2.661	
Property Assessment and Taxation			
Amendment By-law No. 01-2006	2006-10-10	11:1.96	
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	
			<p>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)</p> <p>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)</p>

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
KWANTLEN FIRST NATION (continued) / PREMIÈRE NATION KWANTLEN (suite)			
Property Assessment and Taxation By-law (continued)			
2005 Rates By-law	2006-03-30	10:2.657	
2006 Rates By-law	2006-10-10	11:1.94	
2007 Rates By-law	2007-06-25	11:2.322	
2008 Rates By-law	2008-08-12	13:1.539	
2009 Rates By-law	2009-09-14	13:4.2506	
2010 Rates By-law	2010-06-11	14:2.777	
2011 Rates By-law	2011-06-07	15:3.1835	
2012 Rates By-law	2012-05-29	16:4.2718	
Taxation Expenditure By-law.....	2009-09-14	13:4.2508	
Taxation Expenditure By-law.....	2010-06-11	14:2.779	
Taxation Expenditure By-law.....	2011-06-07	15:3.1837	
Taxation Expenditure By-law.....	2012-05-29	16:4.2720	
KWAW-KWAW-APILT FIRST NATION / PREMIÈRE NATION KWAW-KWAW-APILT			
Annual Expenditure Law, 2009.....	2009-08-07	13:4.2148	
Annual Expenditure Law, 2010.....	2010-05-29	14:2.464	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1560	
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1548	
Annual Rates Law, 2009.....	2009-08-07	13:4.2152	
Annual Rates Law, 2010.....	2010-05-29	14:2.468	
Annual Rates Law, 2011.....	2011-05-27	15:3.1563	

**s.60(1) by Property Assessment and Taxation
Amendment By-law No. 01 (10:2.661)**

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
KWAW-KWAW-APILT FIRST NATION (continued) / PREMIÈRE NATION KWAW-KWAW-APILT (suite)			
Annual Rates Law, 2012	2012-06-01	16:3.1551	
Property Assessment Law, 2012	2012-03-28	16:3.1554	
Property Taxation Law, 2012	2012-03-28	16:3.1591	
Exemption By-law 1998	1998-08-11	3:1.43	
Exemption By-law 1999	1999-07-20	3:2.316	
Exemption By-law 2001	2001-07-31	6:1.54	
Property Tax Expenditure By-law	2000-10-19	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	2000-10-19	5:1.23	
1998 Rates By-law	1998-08-11	3:1.44	
1999 Rates By-law	1999-07-20	3:2.317	
2000 Rates By-law	2000-09-21	5:1.14	
2001 Rates By-law	2001-06-12	5:2.203	
Rates By-law No. 2003	2003-08-29	8:1.65	
Rates By-law No. 2004	2004-06-17	9:1.153	
Rates By-law No. 2005	2005-05-31	9:2.399	
Rates By-law No. 2006	2006-07-10	11:1.98	
Rates By-law No. 2007	2007-07-10	11:2.324	
Rates By-law No. 2008	2008-08-12	13:1.541	
LAKAHAHMEN FIRST NATION see also LEQ'ÁMEL FIRST NATION / PREMIÈRE NATION			
LAKAHAHMEN voir aussi PREMIÈRE NATION LEQ'ÁMEL			
Exemption By-law 1998	1998-08-11	3:1.47	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued) / PREMIÈRE NATION			
LAKAHAMEN VOIR AUSSI PREMIÈRE NATION LEQ'Á:MEL (suite)			
Exemption By-law 1999.....	1999-09-07	4:1.9	
Exemption By-law 2000.....	2000-12-05	5:1.26	
Exemption By-law 2001.....	2001-06-15	5:2.207	
Property Tax Expenditure By-law.....	2000-09-21	5:1.27	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	2000-09-21	5:1.34	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	2001-02-24	5:2.208	
1998 Rates By-law.....	1998-08-11	3:1.48	
1999 Rates By-law.....	1999-09-07	4:1.10	
2000 Rates By-law.....	2000-09-21	5:1.24	
2001 Rates By-law.....	2001-06-15	5:2.205	
2002 Rates By-law.....	2002-10-06	7:2.489	
LAKE BABINE NATION / NATION LAKE BABINE			
Financial Administration By-law.....	2003-07-15	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION / PREMIÈRE NATION LEQ'Á:MEL VOIR AUSSI PREMIÈRE NATION LAKAHAMEN			
Annual Expenditure Law, 2008.....	2008-06-06	12:2.265	
Annual Expenditure Law, 2009.....	2009-06-11	13:3.1637	
Annual Expenditure Law, 2010.....	2010-06-05	14:2.471	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1566	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite) LEQ' A: MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued) / PREMIÈRE NATION LEQ' A: MEL voir aussi PREMIÈRE NATION LAKAHAMEN (suite)			
Annual Expenditure Law, 2012	2012-06-08	16:3.1628	
Annual Rates Law, 2008	2008-06-06	12:2.272	
Annual Rates Law, 2009	2009-06-11	13:3.164	
Annual Rates Law, 2010	2010-06-05	14:2.475	
Annual Rates Law, 2011	2011-05-27	15:3.1569	
Annual Rates Law, 2012	2012-06-08	16:3.1632	
Property Assessment Law, 2009	2009-06-11	13:3.1644	
Property Taxation Law, 2009	2009-06-11	13:3.1681	
<u>Railway Right-of-Way Rates By-law</u>			
No. 2004-2	2004-11-15	9:1.155	
<u>Railway Right-of-Way Rates By-law</u>			
No. 2005-2	2005-07-04	10:1.92	
<u>Railway Right-of-Way Rates By-law</u>			
No. 2006-2	2006-08-04	11:1.100	
<u>Railway Right-of-Way Rates By-law</u>			
No. 2007-2	2007-08-07	11:2.326	
<u>2003 Rates By-law</u>			
Rates By-law No. 2004	2003-08-29	8:1.100	
Rates By-law No. 2005	2004-06-17	9:1.158	
Rates By-law No. 2006	2005-07-04	10:1.95	
Rates By-law No. 2007	2006-08-04	11:1.103	
Rates By-law No. 2008	2007-08-07	11:2.329	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LHEIDLI T'ENNEH / LHEIDLI T'ENNEH			
Annual Expenditure Law, 2012	2012-08-04	17:1.71	
Annual Rates Law, 2012	2012-08-04	17:1.76	
Land Code			
1999 Rates By-law	2000-12-01	5:2.209	
2000 Rates By-law	1999-09-03	4:1.12	
2001 Rates By-law	2000-12-05	5:1.35	
2002 Rates By-law	2001-08-25	6:1.55	
2003 Rates By-law	2002-09-01	7:1.112	
2004 Rates By-law	2003-11-18	8:2.361	
2007 Rates By-law	2004-12-02	9:1.160	
2008 Rates By-law	2008-01-16	12:2.681	
Rates By-law 2011	2009-03-17	13:3.1960	
Rates By-law 2011	2012-03-09	16:2.1226	
Taxation and Assessment Amending			
By-law No. 1997-1	1997-10-24	2:2.492	
Taxation Rates By-law, 1998-TX01	1998-06-10	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND / BANDE INDIENNE LHEIT-LIT'EN NATION			
Taxation Rates By-law, 1996	1997-01-13	2:1.134	
Taxation Rates By-law, 1997	1997-06-20	2:1.135	
LILLOOET INDIAN BAND / BANDE INDIENNE LILLOOET			
Property Tax Expenditure By-law	1997-03-20	2:1.136	
Rates By-law 1996-T02	1997-04-28	2:1.144	
Rates By-law 1997-T01	1997-06-20	2:1.145	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LILLOOET INDIAN BAND (continued) / BANDE INDIENNE LILLOOET (suite)			
Rates By-law 1998-T01	1998-06-18	2:2.508	
Rates By-law 1999-T01	1999-09-03	4:1.14	
Taxation Amending By-law No. 1996-T02	1997-03-20	2:1.146	
LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP			
2005 Railway Right-of-Way Tax Rates By-law ..	2005-07-11	10:1.97	
2007 Railway Right-of-Way Tax Rates By-law ..	2007-07-10	11:2.331	
Rates By-law 1997-T02	1997-05-30	2:1.148	
Rates By-law 1998-T02	1998-06-10	2:2.509	
Rates By-law 1999-T02	1999-05-31	3:2.320	
Rates By-law 2000-T02	2000-09-21	5:1.37	
Rates By-law 2001-T02	2001-06-02	5:2.241	
Rates By-law 2002-T02	2002-05-29	6:2.382	
Rates By-law 2003-T02	2003-06-01	7:2.491	
Rates By-law 2004-T02	2004-07-06	9:1.162	
Rates By-law 2005-T02	2005-07-11	10:1.99	
Rates By-law 2006-T02	2006-06-16	10:2.663	
Rates By-law 2007-T02	2007-06-04	11:2.333	
Rates By-law 2008-T02	2008-09-04	13:1.543	
Rates By-law 2009-T02	2009-09-29	13:4.2514	
Rates By-law 2010-T02	2010-06-21	14:2.785	
Rates By-law No. 2011-T02	2011-08-12	16:1.471	
Rates By-law No. 2012-T02	2012-08-22	17:1.545	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LITTLE SHUSWAP INDIAN BAND (continued) / BANDE INDIENNE LITTLE SHUSWAP (suite)			
Resolution Amendment to Property Taxation			
By-law PR-95-02	2007-04-13	11:2.334	
LOWER KOOTENAY INDIAN BAND / BANDE INDIENNE LOWER KOOTENAY			
Annual Expenditure Law, 2008	2008-06-13	12:2.275	
Annual Expenditure Law, 2009	2009-06-11	13:3.1716	
Annual Expenditure Law, 2010	2010-07-06	14:2.478	
Annual Expenditure Law, 2011	2011-06-15	15:3.1572	
Annual Expenditure Law, 2012	2012-07-13	17:1.79	
Annual Rates Law, 2008	2008-06-13	12:2.280	
Annual Rates Law, 2009	2009-06-11	13:3.1720	
Annual Rates Law, 2010	2010-07-06	14:2.481	
Annual Rates Law, 2011	2011-06-15	15:3.1575	
Annual Rates Law, 2012	2012-07-13	17:1.82	
Financial Administration Law, 2012	see CIF, s. 106	17:1.85	
(FMB approved Law on 2012-09-24)			
Property Assessment Law, 2008	2008-07-10	12:2.283	
Property Taxation Law, 2008	2008-07-10	12:2.321	
Assessment Amending By-law No. 1997-01			
(Being a By-law to Amend Assessment			
By-law 1992 S. (40)	1997-11-06	2:2.510	
Property Tax Expenditure By-law	1997-11-06	2:2.516	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LOWER KOOTENAY INDIAN BAND (continued) / BANDE INDIENNE LOWER KOOTENAY (suite)			
1997 Rates By-law	1997-05-29	2:1.149	
1998 Rates By-law	1998-06-01	2:2.513	
1999 Rates By-law	1999-05-31	3:2.321	
2000 Rates By-law	2000-12-05	5:1.38	
2001 Rates By-law	2001-12-19	6:2.383	
2002 Rates By-law	2002-10-10	7:2.492	
2003 Rates By-law	2003-04-30	7:2.494	
2004 Rates By-law	2004-08-18	9:1.163	
2005 Rates By-law	2005-07-29	10:1.100	
Rates By-law 2006	2006-06-16	10:2.664	
Rates By-law 2007	2007-06-25	11:2.335	
LOWER NICOLA INDIAN BAND / BANDE INDIENNE LOWER NICOLA			
Annual Expenditure Law, 2008	2008-07-10	12:2.357	
Annual Expenditure Law, 2009	2009-06-26	13:4.2155	
Annual Expenditure Law, 2010	2010-07-31	14:2.484	
Annual Expenditure Law, 2011	2011-06-24	15:3.1578	
Annual Expenditure Law, 2012	2012-07-13	17:1.137	
Annual Rates Law, 2008	2008-07-10	12:2.362	
Annual Rates Law, 2009	2009-06-26	13:4.2160	
Annual Rates Law, 2010	2010-07-31	14:2.491	
Annual Rates Law, 2011	2011-06-24	15:3.1584	
Annual Rates Law, 2012	2012-07-13	17:1.143	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LOWER NICOLA INDIAN BAND (continued) / BANDE INDIENNE LOWER NICOLA (suite)			
Property Assessment Law, 2009	2009-06-05	13:3.1723	
Property Taxation Law, 2009	2009-06-05	13:3.1759	s.25 by Property Taxation Law Amending Law, 2009 (13:3.1794)
Property Taxation Law Amending Law, 2009 ..	2009-06-05	13:3.1794	
1997 Annual Tax Rates By-law Number 12.....	1997-07-14	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	1998-08-04	3:1.50	
1999 Annual Tax Rates By-law	1999-05-31	3:2.324	
Annual Tax Rates By-law for 2000.....	2000-06-04	4:2.219	
Annual Tax Rates By-law for 2001.....	2001-08-02	6:1.57	
Annual Tax Rates By-law for 2002.....	2002-09-01	7:1.114	
Annual Tax Rates By-law for 2003.....	2003-05-29	8:1.102	
Annual Tax Rates By-law for 2004.....	2004-05-25	8:2.363	
Annual Tax Rates By-law for 2005.....	2005-07-06	10:1.102	
Annual Tax Rates By-law for 2006.....	2006-08-01	11:1.105	
Annual Tax Rates By-law for 2007	2007-08-07	11:2.337	
Property Assessment Amending By-law Number 11	1997-07-23	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	2001-01-21	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE LOWER SIMILKAMEEN			
2002 Assessment By-law	2002-11-30	7:1.117	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LOWER SIMILKAMEEN INDIAN BAND (continued) / BANDE INDIENNE LOWER SIMILKAMEEN (suite)			
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	1998-01-22	2:2.523	
Expenditure By-law.....	2002-11-30	7:1.165	
Property Assessment and Taxation By-law	1997-10-20	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	1998-05-25	3:1.54	
Property Taxation By-law	2002-11-30	7:1.170	ss.14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004.....			
1998 Rates By-law	2004-12-08	9:1.167	
1999 Rates By-law	1998-12-23	3:2.329	
2000 Rates By-law	2000-02-08	4:2.222	
Tax Rates By-law No. 1, 2004	2001-02-07	5:2.244	
Tax Rates By-law No. 1, 2005	2004-12-08	9:1.165	
Tax Rates By-law No. 01.2007	2005-07-29	10:1.104	
Tax Rates By-law No. 01.2008	2007-06-25	11:2.339	
Tax Rates By-law No. 01.2009	2008-06-26	13:1.544	
Tax Rates By-law No. 01.2010	2009-07-06	13:3.1962	
Tax Rates By-law No. 01.2011	2010-06-16	14:2.786	
Tax Rates By-law No. 01.2011	2011-07-13	15:3.1843	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
LOWER SIMILKAMEEN INDIAN BAND (continued) / BANDE INDIENNE LOWER SIMILKAMEEN (suite)			
Tax Rates By-law No. 01.2012	2012-07-07	17:1.547	
MATSQUI FIRST NATION / PREMIÈRE NATION MATSQUI			
Annual Expenditure Law, 2008	2008-10-11	13:1.147	
Annual Expenditure Law, 2009	2009-06-11	13:3.1796	
Annual Expenditure Law, 2010	2010-07-31	14:2.494	
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
MATSQUI FIRST NATION (continued) / PREMIÈRE NATION MATSQUI (suite)			
1998 Rates By-law	1998-08-10	3:1.60	
1999 Rates By-law	1999-07-30	4:1.16	
2000 Rates By-law No. 2000-02	2000-12-20	5:2.246	
2002 Rates By-law No. 2002-02	2002-12-18	7:2.496	
2003 Rates By-law No. 2003-02	2003-11-23	8:2.366	
Rates By-law No. 2005-02	2005-10-03	10:1.112	
Rates By-law No. 2006-02	2007-01-26	11:2.347	
Rates By-law No. 2007-02	2008-04-14	12:2.689	
MCLEOD LAKE INDIAN BAND / BANDE INDIENNE MCLEOD LAKE			
Property Tax By-law	1997-02-03	2:1.159	
METLAKATLA FIRST NATION / PREMIÈRE NATION METLAKATLA			
Annual Expenditure Law, 2011	2011-12-15	16:1.227	
Annual Expenditure Law, 2012	2012-08-17	17:1.146	
Annual Rates Law, 2011	2011-12-15	16:1.231	
Annual Rates Law, 2012	2012-08-17	17:1.150	
Financial Administration Law, 2011	see CIF, s.93	16:3.1635	
(FMB approved Law on 2012-02-15)			
Property Assessment and Taxation By-law			
2006 Rates By-law	2005-09-28	10:1.114	
	2006-08-04	11:1.107	Sch. A by 2006 Rates By-law Amendment (11:2.349)
2006 Rates By-law Amendment			
2008 Tax Rates By-law	2007-02-16	11:2.349	
	2008-11-17	13:1.546	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
MORICETOWN INDIAN BAND / BANDE INDIENNE MORICETOWN			
Annual Expenditure Law, 2008	2008-06-13	12:2.365	
Annual Expenditure Law, 2009	2009-08-07	13:4.2163	
Annual Expenditure Law, 2010	2010-09-22	15:1.51	
Annual Expenditure Law, 2011	2011-07-09	15:3.1594	
Annual Expenditure Law, 2012	2012-08-04	17:1.153	
Annual 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	
Annual Rates Law, 2012	2012-08-04	17:1.157	
Financial Administration Law, 2010	2010-11-10	15:1.57	
Property Assessment Law, 2009	2009-08-07	13:4.2169	
Property Taxation Law, 2009	2009-08-07	13:4.2206	
Financial Administration By-law	2003-01-14	7:2.505	
Property Assessment and Taxation By-law	2002-11-27	7:1.225	repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)
2003 Rates By-law	2003-07-14	8:1.105	
2004 Rates By-law	2004-08-18	9:1.169	
2005 Rates By-law	2005-07-06	10:1.166	
Rates By-law 2006	2006-08-04	11:1.109	
Rates By-law 2007	2007-09-07	12:1.23	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM			
Assessment Amendment By-law.....	2007-01-29	11:2.351	
Capital Projects By-law 2011 #1.....	2011-12-20	16:2.1228	
Property Tax Expenditure By-law.....	1998-06-10	3:1.65	
Property Tax Expenditure By-law.....	2002-07-15	6:2.387	
Property Tax Expenditure By-law.....	2003-06-17	8:1.110	
Property Tax Expenditure By-law.....	2004-07-06	9:1.173	
Property Tax Expenditure By-law.....	2005-07-16	10:1.170	
Property Tax Expenditure By-law.....	2006-08-29	11:1.113	
Property Tax Expenditure By-law.....	2007-09-07	12:1.28	
Property Tax Expenditure By-law.....	2009-10-19	13:4.2515	
1997 Annual Tax Rates By-law.....	1997-05-30	2:1.216	
1998 Rates By-law No. 1998-02.....	1998-06-10	3:1.63	
1999 Rates By-law No. 1999-01.....	1999-05-31	3:2.331	
2000 Rates By-law No. 2000-01.....	2000-06-04	4:2.224	
2001 Rates By-law No. 2001-01.....	2001-09-20	6:1.60	
2002 Rates By-law No. 2002-01.....	2002-07-15	6:2.385	
2003 Rates By-law No. 2003-01.....	2003-06-17	8:1.108	
2004 Rates By-law No. 2004-01.....	2004-07-06	9:1.171	
2005 Rates By-law No. 2005-01.....	2005-07-16	10:1.168	
2006 Rates By-law No. 2006-02.....	2006-08-29	11:1.111	
2007 Rates By-law No. 2007-01.....	2007-09-07	12:1.26	
2009 Rates By-law No. 2009-01.....	2009-10-19	13:4.2522	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
MUSQUEAM INDIAN BAND (continued) / BANDE INDIENNE MUSQUEAM (suite)			
2010 Rates By-law No. 2010-01	2010-06-16	14:2.788	
2011 Rates By-law No. 2011-01	2011-07-21	15:3.1845	
2012 Rates By-law No. 2012-01	2012-07-07	17:1.549	
Taxation Amendment By-law	2007-01-29	11:2.356	
Taxation Supplemental By-law 2009	2009-06-02	13:3.1964	
NADLEH WHUT'EN BAND / BANDE NADLEH WHUT'EN			
Annual Expenditure Law, 2012	2012-08-04	17:1.160	
Annual Rates Law, 2012	2012-06-15	16:3.1682	
Property Assessment Law, 2013	2013-03-27	17:2.887	
Property Taxation Law, 2013	2013-03-27	17:2.924	
Annual Tax Expenditure By-law, 2011	2011-08-17	16:1.472	
Financial Administration By-law	1999-06-28	3:2.337	
Property Assessment and Taxation Amending By-law	1999-09-03	4:1.19	
Property Assessment and Taxation By-law	1999-04-07	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19) repealed by Property Assessment Law, 2013 (17:2.887) and Property Taxation Law, 2013 (17:2.924)

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
NADLEH WHUT'EN FIRST NATION (continued) / PREMIÈRE NATION NADLEH WHUT'EN (suite)			
1999 Rates By-law	1999-03-23	3:2.335	Sch. A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	2006-06-16	10:2.666	
Rates By-law 2007	2007-09-07	12:1.35	
Rates By-law 2008	2008-09-10	13:1.548	
Rates By-law 2009	2009-09-14	13:4.2524	
Rates By-law 2010	2010-09-21	15:1.547	
Rates By-law 2011	2011-08-17	16:1.475	
1999 Rates By-law Amending By-law	1999-07-20	3:2.333	
2000 Rates By-law Amending By-law	2000-06-25	4:2.226	
2001 Rates By-law Amending By-law	2001-08-02	6:1.62	
2002 Rates By-law Amending By-law	2002-08-05	7:1.276	
2003 Rates By-law Amending By-law	2003-04-29	8:1.118	
2004 Rates By-law Amending By-law	2004-06-17	8:2.374	
2005 Rates By-law Amending By-law	2005-07-22	10:1.178	
Taxation Expenditure By-law 2010	2010-09-21	15:1.549	
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION (continued) / BANDE INDIENNE NANAIMO voir aussi PREMIÈRE NATION SNUNEYMUXW (suite)			
Property Tax Expenditure By-law	1997-04-07	2:1.220	
NESKONLITH INDIAN BAND / BANDE INDIENNE NESKONLITH			
Annual Expenditure Law, 2008	2008-11-08	13:1.155	
Annual Expenditure Law, 2009	2009-09-04	13:4.2240	
Annual Expenditure Law, 2010	2010-07-06	14:2.502	
Annual Expenditure Law, 2011	2011-06-24	15:3.1600	
Annual Expenditure Law, 2012	2012-06-15	16:3.1685	
Annual Rates Law, 2008	2008-11-08	13:1.160	
Annual Rates Law, 2009	2009-09-04	13:4.2244	
Annual Rates Law, 2010	2010-07-06	14:2.506	
Annual Rates Law, 2011	2011-06-24	15:3.1603	
Annual Rates Law, 2012	2012-06-15	16:3.1688	
Property Assessment Amendment Law, 2011-01	2011-11-18	16:1.234	
Property Assessment Law, 2010	2010-12-16	15:1.105	ss.29(2) by Property Assessment Amendment Law, 2011-01 (16:1.234)
Property Taxation Law, 2010	2010-12-16	15:1.142	
2007 Railway Right-of-Way Tax			
Rates By-law	2008-01-16	12:2.691	
1997 Rates By-law	1997-07-23	2:1.226	
1998 Rates By-law	1998-09-21	3:1.73	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
NESKONLITH INDIAN BAND (continued) / BANDE INDIENNE NESKONLITH (suite)			
1999 Rates By-law	1999-12-22	4:2.229	
2001 Rates By-law	2001-10-31	6:1.65	
2003 Rates By-law	2003-09-30	8:1.120	
2004 Rates By-law	2004-11-02	9:1.179	
2005 Rates By-law	2005-12-22	10:2.668	
2006 Rates By-law	2007-01-24	11:2.361	
2007 Rates By-law	2008-01-16	12:2.693	
NICOMEN INDIAN BAND / BANDE INDIENNE NICOMEN			
Property Tax Expenditure By-law	2005-07-22	10:1.182	repealed by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law	2008-08-28	13:1.550	
Property Tax Expenditure By-law	2009-07-06	13:3.1967	
Property Tax Expenditure By-law	2010-08-28	15:1.555	
Property Tax Expenditure By-law	2011-08-17	16:1.477	
Property Tax Expenditure By-law	2012-08-22	17:1.551	
2004 Rates By-law	2004-07-06	8:2.376	
2005 Rates By-law	2006-07-22	10:1.180	
Rates By-law 2006	2006-12-07	11:1.120	
Rates By-law 2007	2007-08-07	11:2.363	
Rates By-law 2008	2008-08-28	13:1.557	
Rates By-law 2009	2009-07-06	13:3.1974	
Rates By-law 2010	2010-08-28	15:1.562	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
NICOMEN INDIAN BAND (continued) / BANDE INDIENNE NICOMEN (suite)			
Rates By-law	2012-08-22	17:1.557	
2011 Rates By-law	2011-08-17	16:1.484	
OHAMIL INDIAN BAND see SHXW'ŌWHÁMEL FIRST NATION / BANDE INDIENNE OHAMIL voir PREMIÈRE NATION SHXW'ŌWHÁMEL			
OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE			
Financial Management By-law	2006-06-16	10:2.670	
OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS			
Amendment No. 1 to Osoyoos Indian Band			
Property Assessment Law, 2009	2011-06-01	15:3.1606	
Amendment No. 1 to Osoyoos Indian Band			
Property Taxation Law, 2009	2010-01-01	14:1.75	repealed by Property Taxation Law, 2012 (17:2.960)
Amendment No. 2 to Osoyoos Indian Band			
Property Taxation Law, 2009	2011-06-01	15:3.1607	repealed by Property Taxation Law, 2012 (17:2.960)
Amendment No. 3 to Osoyoos Indian Band			
Property Taxation Law, 2009	2012-02-10	16:2.740	repealed by Property Taxation Law, 2012 (17:2.960)
Annual Expenditure Law, 2008	2008-06-13	12:2.373	
Annual Expenditure Law, 2009	2009-07-03	13:4.2247	
Annual Expenditure Law, 2010	2010-06-05	14:2.509	
Annual Expenditure Law, 2011	2011-06-01	15:3.1608	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
OSOYOOS INDIAN BAND (continued) / BANDE INDIENNE OSOYOOS (suite)			
Annual Expenditure Law, 2012	2012-06-01	16:3.1691	
Annual Rates Law, 2008	2008-06-13	12:2.380	
Annual Rates Law, 2009	2009-07-03	13:4.2252	
Annual Rates Law, 2010	2010-06-05	14:2.515	
Annual Rates Law, 2011	2011-06-01	15:3.1615	
Annual Rates Law, 2012	2012-06-01	16:3.1697	
Borrowing Agreement Law, 2012	2012-02-10	16:2.742	
Financial Administration Law, 2011	see CIF, s. 106	16:2.771	
(FMB approved Law on 2011-11-23)			
Property Assessment Law, 2009	2009-11-01	13:4.2256	ss.22(1)(b), 29(2) by Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009 (15:3.1606)
Property Taxation Law, 2009	2009-11-01	13:4.2293	para. 8(1)(b) by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75) s.11.1 by Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009 (16:2.740) s.12(3) by Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009 (15:3.1607) Sch. III by Amendment No. 1 to Osoyoos

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
OSOYOOS INDIAN BAND (continued) / BANDE INDIENNE OSOYOOS (suite)			
Property Taxation Law, 2009 (continued)			Indian Band Property Taxation Law, 2009 (14:1.75)
Property Taxation Law, 2012	2013-01-01	17:2.960	repealed by Property Taxation Law, 2012 (17:2.960)
Assessment Amendment By-law 2005-1	2005-09-28	10:1.189	
Tax Rates By-law No. 001, 1997	1997-07-29	2:1.227	
Tax Rates By-law No. 001, 1998	1998-07-02	3:1.74	
Tax Rates By-law No. 001, 1999	1999-07-30	4:1.21	
Tax Rates By-law No. 001, 2000	2000-07-27	5:2.249	
Tax Rates By-law No. 001, 2001	2001-06-12	5:2.251	
Tax Rates By-law No. 001, 2002	2002-07-15	6:2.393	
Tax Rates By-law No. 001, 2003	2003-07-14	8:1.122	
Tax Rates By-law No. 001, 2004	2004-06-11	8:2.378	
Tax Rates By-law No. 001, 2005	2005-08-16	10:1.197	
Tax Rates By-law No. 001, 2006	2006-07-10	10:2.692	
Tax Rates By-law No. 001, 2007	2007-06-25	11:2.365	
Taxation Amendment By-law 2005-1	2005-09-28	10:1.199	
Taxation Expenditure By-law	2005-08-16	10:1.202	
PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION Ts'kw'aylaxw			
Rates By-law 1997-T05	1997-07-14	2:1.229	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
PAVILION INDIAN BAND see also TS'KW'AYLAXW FIRST NATION (continued) / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION TS'KW'AYLAXW (suite)			
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	
Taxation and Assessment Amending			
By-law No. 1997-1	1997-07-14	2:1.230	
PENTICTON INDIAN BAND / BANDE INDIENNE PENTICTON			
Expenditure By-law.....	2008-02-01	12:2.695	
Expenditure By-law Annual Budget 2009	2009-07-10	13:3.1976	
Expenditure By-law Annual Budget 2010	2010-06-21	15:1.564	
Expenditure By-law Annual Budget 2011.....	2011-06-14	15:3.1847	
Expenditure By-law Annual Budget 2012	2012-05-29	16:4.2726	
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	
2009 Tax Rates Schedule Amending By-law ...	2009-07-10		Sch. II by 2009 Tax Rates Schedule Amending By-law (13:3.1976) Sch. II by 2011 Tax Rate Schedule Amending By-law (15:3.1850)

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
PENICTON INDIAN BAND (continued) / BANDE INDIENNE PENTICTON (suite)			
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	
2012 Tax Rates Schedule Amending By-law ...	2012-05-29	16:4.2729	
POPKUM FIRST NATION / PREMIÈRE NATION POPKUM			
Annual Expenditure Law, 2010	2010-07-31	14:2.519	
Annual Expenditure Law, 2011	2011-05-27	15:3.1619	
Annual Expenditure Law, 2012	2012-06-01	16:3.1701	
Annual Rates Law, 2010	2010-07-31	14:2.522	
Annual Rates Law, 2011	2011-05-27	15:3.1622	
Annual Rates Law, 2012	2012-06-01	16:3.1704	
<hr/>			
Property Assessment By-law	2005-11-16	10:1.209	
Property Taxation By-law	2005-11-16	10:1.247	
Tax Rates By-law 2006	2006-08-10	11:1.122	
Tax Rates By-law 2007	2007-09-07	12:1.37	
Tax Rates By-law 2008	2008-08-12	13:1.559	
SCOWLITZ FIRST NATION / PREMIÈRE NATION SCOWLITZ			
Property Taxation Amendment By-law No. 1-2005 ...	2006-02-01	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	2010-05-12	14:2.790	
Tax Rates By-law 2005	2006-02-01	10:2.696	
Tax Rates By-law 2006	2006-09-27	11:1.124	
Tax Rates By-law 2007	2007-08-07	11:2.369	
Tax Rates By-law 2008	2008-08-27	13:1.561	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SCOWLITZ FIRST NATION (continued) / PREMIÈRE NATION SCOWLITZ (suite)			
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	
SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND			
Annual Expenditure Law, 2008	2008-06-06	12:2.385	
Annual Expenditure Law, 2009	2009-09-16	13:4.2329	
Annual Expenditure Law, 2010	2010-07-13	14:2.525	
Annual Expenditure Law, 2011	2011-08-20	16:1.235	
Annual Expenditure Law, 2012	2012-08-17	17:1.163	
Annual 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	
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SEABIRD ISLAND BAND (continued) / BANDE SEABIRD ISLAND (suite)			
Rates By-law 2003-1	2003-08-29	8:1.126	
Rates By-law 2004-1	2004-07-13	8:2.382	
Rates By-law 2005-1	2005-07-29	10:1.278	
Rates By-law 2006-1	2006-07-10	10:2.698	
Tax Rates By-law 2007-1	2007-09-07	12:1.39	
Taxation By-law	2001-09-20	6:1.109	
SHACKAN FIRST NATION / PREMIÈRE NATION SHACKAN			
Property Assessment Law, 2012	2012-06-21	16:4.2276	
Property Taxation Law, 2012	2012-06-21	16:4.2313	
SHUSWAP FIRST NATION / PREMIÈRE NATION SHUSWAP			
Annual Expenditure Law, 2008	2008-05-30	12:2.393	
Annual Expenditure Law, 2009	2009-05-30	13:3.1804	
Annual Expenditure Law, 2010	2010-05-29	14:2.533	
Annual Expenditure Law, 2011	2011-06-10	15:3.1625	
Annual Expenditure Law, 2012	2012-06-08	16:3.1707	
Annual Rates Law, 2008	2008-05-30	12:2.400	
Annual Rates Law, 2009	2009-05-30	13:3.1811	
Annual Rates Law, 2010	2010-05-29	14:2.539	
Annual Rates Law, 2011	2011-06-10	15:3.1630	
Annual Rates Law, 2012	2012-06-08	16:3.1712	
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)

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SHUSWAP FIRST NATION (continued) / PREMIÈRE NATION SHUSWAP (suite)			
Property Taxation Law, 2008	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006	2006-05-31	10:2.702	
Expenditure By-law Annual Budget 2007	2007-07-09	11:2.373	
1997 Rates By-law	1997-05-30	2:1.233	
1998 Rates By-law	1998-06-09	2:2.585	
1999 Rates By-law	1999-05-31	3:2.402	
2000 Rates By-law	2000-06-25	4:2.233	
2001 Rates By-law	2001-06-14	5:2.255	
2002 Rates By-law	2002-05-29	6:2.395	
2003 Rates By-law	2003-04-09	7:2.516	
2004 Rates By-law	2004-03-31	8:2.384	
2005 Rates By-law	2005-05-31	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	2006-05-31	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	2007-07-09	11:2.371	
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY)			
Annual Expenditure Law, 2008	2008-05-30	12:2.403	
Annual Expenditure Law, 2009	2009-05-30	13:3.1814	
Annual Expenditure Law, 2010	2010-06-16	14:2.542	
Annual Expenditure Law, 2011	2011-06-10	15:3.1633	
Annual Expenditure Law, 2012	2012-06-21	16:4.2347	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) (continued) / PREMIERE NATION SHXWHÁ:Y VILLAGE (ancienement BANDE INDIENNE SKWAY) (suite)			
Annual Rates Law, 2008	2008-05-30	12:2.410	
Annual Rates Law, 2009	2009-05-30	13:3.1817	
Annual Rates Law, 2010	2010-06-16	14:2.545	
Annual Rates Law, 2011	2011-06-10	15:3.1636	
Annual Rates Law, 2012	2012-06-21	16:4.2350	
Financial Administration Law, 2012	see CIF s. 106	17:1.171	
(FMB approved Law on 2012-09-24)			
Property Assessment and Taxation By-law	2004-11-15	9:1.182	s.6, Sch. II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law (continued)			s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02	2004-11-15	9:1.234	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03	2006-12-07	11:1.126	
Property Tax Expenditure By-law	2005-09-28	10:1.280	
2005 Rates By-law	2005-06-08	9:2.409	
2006 Rates By-law	2006-06-16	10:2.704	
2007 Rates By-law	2007-07-10	11:2.375	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SHXW'ŌWHÁMĒL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ŌWHÁMĒL (BANDE INDIENNE OHAMIL)			
Annual Expenditure Law, 2008	2008-10-11	13:1.235	
Annual Expenditure Law, 2009	2009-09-04	13:4.2337	
Annual Expenditure Law, 2010	2010-07-31	14:2.548	
Annual Expenditure Law, 2011	2011-08-20	16:1.243	
Annual Expenditure Law, 2012	2012-08-17	17:1.223	
Annual Rates Law, 2008	2008-10-11	13:1.240	
Annual Rates Law, 2009	2009-09-04	13:4.2341	
Annual Rates Law, 2010	2010-07-31	14:2.552	
Annual Rates Law, 2011	2011-08-20	16:1.247	
Annual Rates Law, 2012	2012-08-17	17:1.228	
Assessment By-law	2003-12-11	8:2.386	
Rates By-law 2004-1	2004-12-02	9:1.181	
Rates By-law 2007-01	2007-08-07	11:2.377	
Taxation By-law	2003-12-11	8:2.424	
SIMPCW FIRST NATION / PREMIÈRE NATION SIMPCW			
Annual Expenditure Law, 2011	2011-07-09	15:3.1639	
Annual Expenditure Law, 2012	2012-08-17	17:1.231	
Annual 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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SISKA INDIAN BAND / BANDE INDIENNE SISKA			
2005 Rates By-law	2005-07-22	10:1.286	
Rates By-law 2006	2006-08-29	11:1.128	
2008 Rates By-law	2009-03-17	13:3.1982	
2009 Rates By-law	2009-10-27	13:4.2526	
2010 Rates By-law	2011-06-14	15:3.1855	
2012 Rates By-law	2012-09-13	17:1.559	
Taxation Amending By-law 2005-01	2005-03-22	9:2.411	
SKAWAHLOOK FIRST NATION / PREMIÈRE NATION SKAWAHLOOK			
Annual Expenditure Law, 2009	2009-07-17	13:4.2415	
Annual Expenditure Law, 2010	2010-07-13	14:2.555	
Annual Expenditure Law, 2011	2011-06-10	15:3.1645	
Annual Expenditure Law, 2012	2012-07-13	17:1.237	
Annual Rates Law, 2009	2009-07-17	13:4.2418	
Annual Rates Law, 2010	2010-07-13	14:2.558	
Annual Rates Law, 2011	2011-06-10	15:3.1648	
Annual Rates Law, 2012	2012-07-13	17:1.240	
Tax Rates By-law 2005			
Tax Rates By-law 2006	2005-09-28	10:1.288	
Tax Rates By-law 2007	2006-06-16	10:2.706	
Tax Rates By-law 2008	2007-08-07	11:2.378	
Taxation Expenditure By-law	2008-08-28	13:1.563	
		13:1.565	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN			
Annual Expenditure Law, 2008	2008-06-06	12:2.413	
Annual Expenditure Law, 2009	2009-05-30	13:3.1820	
Annual Expenditure Law, 2010	2010-05-28	14:2.561	
Annual Expenditure Law, 2011	2011-06-01	15:3.1651	
Annual Expenditure Law, 2012	2012-06-08	16:3.1715	
Annual Rates Law, 2008	2008-06-06	12:2.419	
Annual Rates Law, 2009	2009-05-30	13:3.1827	
Annual Rates Law, 2010	2010-05-28	14:2.567	
Annual Rates Law, 2011	2011-06-01	15:3.1657	
Annual Rates Law, 2012	2012-06-08	16:3.1721	
Property Assessment Law, 2008	2008-12-17	13:1.243	
Property Taxation Amendment Law, 2010	2010-07-06	14:2.570	
Property Taxation Law, 2008	2008-12-17	13:1.280	
s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)			
Annual Tax Rates By-law No. 5, 1997	1997-05-30	2:1.234	
Annual Tax Rates By-law No. 6, 1998	1998-06-09	2:2.588	
Annual Tax Rates By-law No. 6, 1999	1999-10-31	4:1.23	
Annual Tax Rates By-law No. 6, 2001	2001-09-20	6:1.141	
Annual Tax Rates By-law No. 7, 2002	2002-09-01	7:1.282	
Annual Tax Rates By-law No. 8, 2003	2003-08-29	8:1.128	
2004 Tax Rates By-law No. 9	2004-06-21	8:2.456	
2005 Tax Rates By-law No. 10	2005-07-06	10:1.290	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKEETCHESTN INDIAN BAND (continued) / BANDE INDIENNE SKEETCHESTN (suite)			
Tax Rates By-law 2006, No. 11	2006-07-10	11:1.136	
Tax Rates By-law 2007, No. 12	2007-09-07	12:1.47	
Financial Management By-law			
No. 1985-2 (Revised 1996).....	1997-08-05	2:2.606	
Property Tax Expenditure By-law.....	2005-07-06	10:1.292	
Property Tax Expenditure By-law.....	2006-07-10	11:1.130	
Property Tax Expenditure By-law.....	2007-09-07	12:1.41	
SKIDEGATE INDIAN BAND / BANDE INDIENNE SKIDEGATE			
Property Assessment and Taxation By-law	2002-02-01	6:2.397	
SKOWKALE FIRST NATION / PREMIÈRE NATION SKOWKALE			
Annual Expenditure Law, 2008.....	2008-10-11	13:1.315	
Annual Expenditure Law, 2009.....	2009-08-07	13:4.2421	
Annual Expenditure Law, 2010.....	2010-09-22	15:1.182	
Annual Expenditure Law, 2011.....	2011-08-20	16:1.250	
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1724	
Annual Rates Law, 2008.....	2008-10-11	13:1.321	
Annual Rates Law, 2009.....	2009-08-07	13:4.2424	
Annual Rates Law, 2010.....	2010-09-22	15:1.185	
Annual Rates Law, 2011.....	2011-08-20	16:1.253	
Annual Rates Law, 2012.....	2012-06-01	16:3.1727	
Property Assessment Law, 2012.....	2012-03-28	16:2.822	
Property Taxation Law, 2012.....	2012-03-28	16:2.859	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
Exemption By-law 1998.....	1998-08-11	3:1.76	
Exemption By-law 1999.....	1999-07-20	3:2.404	
Exemption By-law 2000.....	2000-09-21	5:1.94	
Exemption By-law 2001.....	2001-08-25	6:1.161	
Exemption By-law 2002.....	2002-10-10	7:2.520	
Exemption By-law 1-2003.....	2003-09-15	8:1.152	
Exemption By-law 1-2004.....	2004-08-26	9:1.238	
Exemption By-law 1-2005.....	2005-07-29	10:1.301	
Exemption By-law 1-2006.....	2006-09-27	11:1.140	
Exemption By-law 1-2007.....	2007-09-07	12:1.51	
Property Tax Expenditure By-law.....	2000-09-21	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	2000-09-06	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	2001-02-24	5:2.257	
1998 Rates By-law.....	1998-08-11	3:1.77	
1999 Rates By-law.....	1999-07-20	3:2.405	
2000 Rates By-law.....	2000-09-21	5:1.92	
2001 Rates By-law.....	2001-08-25	6:1.159	
2002 Rates By-law.....	2002-10-10	7:2.518	
2003 Rates By-law.....	2003-09-15	8:1.150	
2004 Rates By-law.....	2004-08-26	9:1.236	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
2005 Rates By-law	2005-07-29	10:1.299	
2006 Rates By-law	2006-09-27	11:1.138	
2007 Rates By-law	2007-09-07	12:1.49	
SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH			
2002 Rates By-law	2002-10-10	7:2.521	
2003 Rates By-law	2003-08-29	8:1.153	
2004 Rates By-law	2004-08-18	9:1.239	
2005 Rates By-law	2005-08-15	10:1.302	
2006 Rates By-law	2006-12-11	11:1.141	
2007 Rates By-law	2007-10-12	12:1.52	
2008 Rates By-law	2008-10-07	13:1.571	
2009 Rates By-law	2009-12-18	14:1.170	
2011 Rates By-law	2011-10-13	16:1.486	
2012 Rates By-law	2012-10-10	17:1.561	
Taxation Expenditure By-law	2009-12-18	14:1.172	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE FIRST NATION / BANDE INDIENNE			
SKWAY voir PREMIÈRE NATION SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION / PREMIÈRE NATION SLIAMMON			
Annual Expenditure Amendment Law, 2011 ...	2011-08-20	16:1.256	
Annual Expenditure Law, 2008	2008-06-06	12:2.422	
Annual Expenditure Law, 2009	2009-06-11	13:3.1830	
Annual Expenditure Law, 2010	2010-07-13	14:2.571	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SILIAMMON FIRST NATION (continued) / PREMIÈRE NATION SILIAMMON (suite)			
Annual Expenditure Law, 2011	2011-07-09	15:3.1660	Sch. A by Annual Expenditure Amendment Law, 2011 (16:1.256)
Annual Expenditure Law, 2012	2012-08-04	17:1.243	
Annual Rates Amendment Law, 2011	2011-08-20	16:1.261	
Annual Rates Law, 2008	2008-06-06	12:2.428	
Annual Rates Law, 2009	2009-06-11	13:3.1836	
Annual Rates Law, 2010	2010-07-13	14:2.577	
Annual Rates Law, 2011	2011-07-09	15:3.1666	Sch. by Annual Rates Amendment Law, 2011 (16:1.261)
Annual Rates Law, 2012	2012-08-04	17:1.249	
Property Assessment Law, 2009	2009-05-21	13:3.1840	
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	
2002 Annual Tax Rates By-law	2002-07-15	6:2.449	
2003 Annual Tax Rates By-law	2003-06-11	8:1.155	
2004 Annual Tax Rates By-law	2004-06-18	8:2.458	
2005 Annual Tax Rates By-law	2005-07-04	10:1.304	
2006 Annual Tax Rates By-law	2006-09-19	11:2.380	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SLLAMMON FIRST NATION (continued) / PREMIÈRE NATION SLLAMMON (suite)			
2007 Annual Tax Rates By-law	2007-06-25	11:2.382	
Property Tax Expenditure By-law	1997-06-20	2:1.254	
Property Tax Expenditure By-law	2001-08-06	6:1.164	
Property Tax Expenditure By-law	2002-07-15	6:2.451	
Property Tax Expenditure By-law	2003-06-11	8:1.157	
Property Tax Expenditure By-law	2004-06-21	8:2.460	
Property Tax Expenditure By-law	2005-07-04	10:1.306	
Property Tax Expenditure By-law	2006-09-19	11:2.384	
Property Tax Expenditure By-law	2007-06-25	11:2.391	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND / PREMIÈRE NATION SNUNEYMUXW voir aussi BANDE INDIENNE NANAIMO			
2002 Taxation Rates By-law	2002-09-01	7:1.300	
2003 Taxation Rates By-law	2003-08-26	8:1.164	
2004 Taxation Rates By-law	2004-06-04	8:2.466	
2005 Taxation Rates By-law	2005-07-06	10:1.312	
Taxation Rates By-law 2006	2006-06-16	10:2.708	
Taxation Rates By-law 2007	2007-08-07	11:2.398	
Taxation Rates By-law 2008	2008-12-19	13:3.1984	
Taxation Rates By-law 2009	2010-02-08	14:1.178	
Taxation Rates By-law 2011	2012-03-01	16:2.1230	
SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK			
Property Assessment and Taxation			
By-law No. 1998-TX01	1997-12-23	2:2.626	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SODA CREEK INDIAN BAND (continued) / BANDE INDIENNE SODA CREEK (suite)			
Property Tax Expenditure By-law	1999-09-03	4:1.43	
1998 Rates By-law	1998-06-10	2:2.682	
1999 Rates By-law	1999-07-30	4:1.41	
2001 Rates By-law	2001-06-14	5:2.258	
2002 Rates By-law	2002-11-27	7:1.303	
2003 Rates By-law	2003-06-01	8:1.166	
2004 Rates By-law	2004-05-25	8:2.469	
2005 Rates By-law	2005-05-31	9:2.412	
Rates By-law 2006	2006-05-31	10:2.710	
Rates By-law 2007	2007-06-04	11:2.401	
Rates By-law 2008	2008-11-17	13:1.573	
Rates By-law 2009	2009-07-06	13:3.1986	
Rates By-law 2010	2010-09-21	15:1.572	
Rates By-law 2011	2011-10-13	16:1.488	
Rates By-law 2012	2012-09-14	17:1.563	
SONGHEES FIRST NATION / PREMIÈRE NATION SONGHEES			
Annual Expenditure Law, 2008	2008-05-28	12:2.432	
Annual Expenditure Law, 2009	2009-05-30	13:3.1915	
Annual Expenditure Law, 2010	2010-05-21	14:2.581	
Annual Expenditure Law, 2011	2011-03-30	15:3.1669	
Annual Expenditure Law, 2012	2012-05-15	16:3.1730	
Annual Expenditure Law, 2013	2013-04-26	17:2.998	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SONGHEES FIRST NATION (continued) / PREMIÈRE NATION SONGHEES (suite)			
Annual Rates Law, 2008	2008-05-28	12:2.438	
Annual Rates Law, 2009	2009-05-30	13:3.1921	
Annual Rates Law, 2010	2010-05-21	14:2.587	
Annual Rates Law, 2011	2011-03-30	15:3.1675	
Annual Rates Law, 2012	2012-05-15	16:3.1736	
Annual Rates Law, 2013	2013-04-26	17:2.1004	
Borrowing Agreement Law, 2012	2012-02-10	16:2.896	
Financial Administration Law, 2009	2010-12-16	15:1.188	
Property Assessment Law, 2008	2008-05-16	12:2.442	
Property Taxation Amendment Law, 2012	2012-02-10	16:2.925	
Property Taxation Law, 2008	2008-05-16	12:2.481	s.23.01 by Property Taxation Amendment Law, 2012 (16:2.925)
Taxpayer Representation Law, 2010	2010-06-16	14:2.590	
I.R. No. 1A Community Wellness Facility Project			
Capital Expenditure By-law No. 2007-03 ...	2007-10-11	12:1.54	
I.R. No. 1A Drainage Improvement Project			
Capital Expenditure By-law No. 2006-03 ...	2007-02-16	11:2.403	
Property Tax Expenditure By-law	2000-09-21	5:1.103	
Property Tax Expenditure By-law	2001-06-15	5:2.262	
Property Tax Expenditure By-law	2002-06-03	7:1.307	
Property Tax Expenditure By-law	2003-06-09	8:1.170	
Property Tax Expenditure By-law	2004-05-10	8:2.473	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SONGHEES FIRST NATION (continued) / PREMIÈRE NATION SONGHEES (suite)			
Property Tax Expenditure By-law	2005-04-18	9:2.416	
Property Tax Expenditure By-law No. 2006-01	2006-04-11	10:2.714	
Property Tax Expenditure By-law No. 2007-01	2007-04-12	11:2.407	
2006 Property Taxation Rates By-law No. 2006-02	2006-04-11	10:2.712	
2007 Property Taxation Rates By-law No. 2007-02	2007-04-12	11:2.410	
1997 Annual Tax Rates By-law	1997-06-02	2:1.261	
1998 Rates By-law No. 1998-02	1998-06-09	2:2.683	
1999 Rates By-law No. 1999-02	1999-05-31	3:2.411	
2000 Rates By-law No. 2000-02	2000-06-25	4:2.237	
2001 Rates By-law No. 2001-02	2001-06-15	5:2.260	
2002 Rates By-law No. 2002-02	2002-06-03	7:1.305	
2003 Rates By-law No. 2003-02	2003-06-09	8:1.168	
2004 Rates By-law No. 2004-02	2004-05-10	8:2.471	
2005 Rates By-law No. 2005-02	2005-04-18	9:2.414	
SPLATSIN FIRST NATION / PREMIÈRE NATION SPLATSIN			
Annual Expenditure Law, 2012	2012-06-15	16:3.1740	
Annual Rates Law, 2012	2012-06-15	16:3.1743	
Financial Administration Law, 2012 (FMB approved Law on 2012-07-30)	see CIF, s. 106	17:1.252	
Property Assessment Law, 2011	2011-12-15	16:1.264	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SPLATSIN FIRST NATION (continued) / PREMIÈRE NATION SPLATSIN (suite)			
Property Taxation Law, 2011	2011-12-15	16:1.302	
Financial Administration By-law	2011-10-31	16:2.1232	
SPUZZUM FIRST NATION (also known as SPUZZUM INDIAN BAND) / PREMIÈRE NATION SPUZZUM (aussi connue sous le nom de BANDE INDIENNE SPUZZUM)			
Annual Expenditure By-law 2012	2012-08-07	17:1.565	
1996 Property Rates By-law	1997-01-09	2:1.263	
Rates By-law 2012	2012-08-07	17:1.568	
SQUAMISH NATION / NATION SQUAMISH			
Annual Expenditure Law, 2009	2009-08-14	13:4.2427	
Annual Expenditure Law, 2010	2010-06-15	14:2.604	
Annual Expenditure Law, 2011	2011-05-27	15:3.1678	
Annual Expenditure Law, 2012	2012-06-01	16:3.1746	
Annual Rates Law, 2009	2009-08-14	13:4.2433	
Annual Rates Law, 2010	2010-06-15	14:2.610	
Annual Rates Law, 2011	2011-05-27	15:3.1684	
Annual Rates Law, 2012	2012-06-01	16:3.1752	
Property Taxation By-law			
Amendment Law, 2009	2009-12-05	14:1.77	
Real Property Assessment Law	2010-12-17	15:1.238	
Real Property Taxation Law	2010-12-17	15:1.301	
Annual Tax Rates By-law No. 1, 1997	1997-05-30	2:1.265	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SQUAMISH NATION (continued) / NATION SQUAMISH (suite)			
Annual Tax Rates By-law No. 1, 1998.....	1998-06-11	2:2.685	
Annual Tax Rates By-law No. 1, 1999.....	1999-05-31	3:2.413	
Annual Tax Rates By-law No. 1, 2000.....	2000-06-04	4:2.239	
Annual Tax Rates By-law No. 1, 2001.....	2001-06-15	5:2.270	
Annual Tax Rates By-law No. 1, 2002.....	2002-07-15	6:2.458	
Annual Tax Rates By-law No. 1, 2003.....	2003-06-09	8:1.178	
Annual Tax Rates By-law No. 1, 2004.....	2004-06-04	8:2.481	
Annual Tax Rates By-law No. 1, 2005.....	2005-06-08	9:2.424	
Annual Tax Rates By-law No. 1, 2006.....	2006-06-16	10:2.717	
Annual Tax Rates By-law No. 1, 2007.....	2007-07-10	11:2.412	
Annual Tax Rates By-law No. 1, 2008.....	2008-08-12	13:1.575	
Property Assessment By-law,			
Amendment By-law No. 1-1998.....	1998-06-09	3:1.80	
Property Assessment By-law,			
Amendment By-law No. 1-1999.....	2000-02-08	4:2.244	
Property Assessment By-law,			
Amendment By-law No. 1-2000.....	2000-12-20	5:2.275	
Property Assessment By-law,			
Amendment By-law No. 1-2001.....	2002-02-16	6:2.462	
Property Assessment By-law,			
Amendment By-law No. 1-2002.....	2003-02-14	7:2.523	
Property Taxation By-law,			
Amendment By-law No. 1-1998.....	1998-06-09	3:1.84	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SQUIALA FIRST NATION / PREMIÈRE NATION SQUIALA			
Annual Expenditure Law, 2008	2008-10-11	13:1.325	
Annual Expenditure Law, 2009	2009-05-30	13:3.1924	
Annual Expenditure Law, 2010	2010-07-06	14:2.614	
Annual Expenditure Law, 2011	2011-05-27	15:3.1688	
Annual Expenditure Law, 2012	2012-07-13	17:1.304	
Annual Rates Law, 2008	2008-10-11	13:1.330	
Annual Rates Law, 2009	2009-05-30	13:3.1929	
Annual Rates Law, 2010	2010-07-06	14:2.619	
Annual Rates Law, 2011	2011-05-27	15:3.1692	
Annual Rates Law, 2012	2012-07-13	17:1.308	
Property Assessment By-law	2005-11-16	10:1.314	
Property Taxation By-law	2005-11-16	10:1.351	
Tax Rates By-law 2006	2006-10-10	11:1.143	
Tax Rates By-law 2007	2007-07-10	11:2.417	
ST. MARY'S FIRST NATION / PREMIÈRE NATION ST. MARY'S			
Annual Expenditure Law, 2008	2008-05-30	12:2.518	
Annual Expenditure Law No. 102, 2009	2009-06-11	13:3.1932	
Annual Expenditure Law No. 104, 2010	2010-05-29	14:2.622	
Annual Expenditure Law No. 107, 2011	2011-05-27	15:3.1695	
Annual Expenditure Law No. 109, 2012	2012-06-08	16:3.1756	
Annual Rates Law, 2008	2008-05-30	12:2.523	
Annual Rates Law No. 103, 2009	2009-06-11	13:3.1935	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
ST. MARY'S FIRST NATION (continued) / PREMIÈRE NATION ST. MARY'S (suite)			
Annual Rates Law No. 105, 2010	2010-05-29	14:2.625	
Annual Rates Law No. 106, 2011	2011-05-27	15:3.1698	
Annual Rates Law No. 108, 2012	2012-06-08	16:3.1759	
Property Assessment Amendment Law, 2008-02 ...	2008-12-17	13:1.333	
Property Assessment Amendment Law, 2008-03 ...	2012-03-28	16:2.927	
Property Assessment Law, 2008.....	2008-09-18	13:1.334	s.22.(1) by Property Assessment Amendment Law, 2008-03 (16:2.927)
Property Taxation Law, 2008	2008-09-18	13:1.371	s.29(2) by Property Assessment Amendment Law, 2008-02 (13:1.333)
Expenditure By-law.....			
Rates By-law 1997-T05	2005-08-16	10:1.382	
Rates By-law 1998-T05	1997-06-02	2:1.270	
Rates By-law 1999-T07	1998-06-18	2:2.690	
Rates By-law 2000-Yr08.....	1999-07-30	4:1.49	
Rates By-law 2001-Yr09.....	2000-06-25	4:2.247	
Rates By-law 2002-Yr10.....	2001-08-06	6:1.172	
Rates By-law 2003-Yr11.....	2002-09-01	7:1.315	
Rates By-law 2004-Yr12.....	2003-08-29	8:1.183	
Rates By-law 2005-Yr13.....	2004-09-28	9:1.241	
Rates By-law 2006-Yr14.....	2005-07-06	10:1.387	
Rates By-law 2007-Yr15.....	2006-11-16	11:1.145	
	2008-01-16	12:2.799	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
ST. MARY'S FIRST NATION (continued) / PREMIÈRE NATION ST. MARY'S (suite)			
Taxation Amendment By-law No. 1, 2007	2008-01-16	12:2.800	
STELLAT'EN FIRST NATION / PREMIÈRE NATION STELLAT'EN			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	1999-11-05	4:1.50	
STS' AILES see also CHEHALIS INDIAN BAND / STS' AILES voir aussi BANDE INDIENNE CHEHALIS			
Annual Expenditure Law, 2012	2012-08-04	17:1.311	
Annual Rates Law, 2012	2012-08-04	17:1.315	
Financial Administration Law, 2011	see CIF, s. 94	16:3.1762	
(FMB approved Law on 2012-02-15)			
STZ' UMINUS FIRST NATION see also CHEMAINUS FIRST NATION / PREMIÈRE NATION			
STZ' UMINUS voir aussi PREMIÈRE NATION CHEMAINUS			
Annual Expenditure Law, 2012	2012-07-13	17:1.318	
Annual Rates Law, 2012	2012-07-13	17:1.322	
SUMAS FIRST NATION / PREMIÈRE NATION SUMAS			
Annual Expenditure Law, 2008	2008-11-08	13:1.406	
Annual Expenditure Law, 2009	2009-08-07	13:4.2437	
Annual Expenditure Law, 2010	2010-06-16	14:2.628	
Annual Expenditure Law, 2011	2011-07-09	15:3.1701	
Annual Expenditure Law, 2012	2012-08-04	17:1.325	
Annual 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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SUMAS FIRST NATION (continued) / PREMIÈRE NATION SUMAS (suite)			
Annual Rates Law, 2011	2011-07-09	15:3.1705	
Annual Rates Law, 2012	2012-08-04	17:1.329	
<hr/>			
Tax Rates By-law 2005	2005-09-28	10:1.388	
Tax Rates By-law 2006	2006-09-19	11:1.146	
Tax Rates By-law 2007	2007-09-18	12:1.57	
T ['] IT ['] Q ['] ET FIRST NATION / PREMIÈRE NATION T ['] IT ['] Q ['] ET			
2003 Rates By-law	2003-09-30	8:1.184	
2004 Rates By-law	2004-08-18	9:1.242	
2005 Rates By-law	2005-07-29	10:1.390	
Rates By-law 2006	2006-08-29	11:1.148	
Rates By-law 2007	2007-06-25	11:2.419	
Rates By-law 2008	2008-09-10	13:1.580	
Rates By-law 2009	2010-02-08	14:1.180	
Tax Rates By-law 2010	2010-11-02	15:1.574	
Tax Rates By-law 2011	2011-08-12	16:1.490	
Tax Rates By-law 2012	2012-08-22	17:1.570	
T ['] SOU-KE FIRST NATION / PREMIÈRE NATION T ['] SOU-KE			
Annual Expenditure Law, 2012	2012-11-10	17:1.332	
Annual Rates Law, 2012	2012-11-10	17:1.335	
TAKU RIVER TLINGIT FIRST NATION / PREMIÈRE NATION TAKU RIVER TLINGIT			
Financial Administration Law, 2012	see CIF, s. 106	16:4.2353	
(FMB approved Law on 2012-06-15)			

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TK'EMLŪPS TE SECWÉPEMC see also KAMLOOPS INDIAN BAND / TK'EMLŪPS TE SECWÉPEMC VOIR aussi BANDE INDIENNE KAMLOOPS			
Annual Expenditure Law, 2012	2012-06-01	16:3.1814	Sch B repealed by Annual Expenditure Law, 2012, Amendment Law No. 1 (17:2.1008)
Annual Expenditure Law, 2012, Amendment Law No. 1	2013-03-27	17:2.1008	
Annual Rates Law, 2012	2012-06-01	16:3.1822	
Financial Administration Law, 2012	see CIF, s.106	17:2.1011	
(FMB approved Law on 2012-11-26)			
TLA-O-QUI-AHT FIRST NATIONS / PREMIÈRES NATIONS TLA-O-QUI-AHT			
Annual Expenditure Law, 2008	2008-09-18	13:1.414	
Annual Expenditure Law, 2009	2009-09-16	13:4.2444	
Annual Expenditure Law, 2010	2010-12-02	15:1.351	
Annual Expenditure Law, 2011	2011-11-18	16:1.337	
Annual Expenditure Law, 2012	2012-11-10	17:1.338	
Annual Rates Law, 2008	2008-09-18	13:1.420	
Annual Rates Law, 2009	2009-09-16	13:4.2449	
Annual Rates Law, 2010	2010-12-02	15:1.356	
Annual Rates Law, 2011	2011-11-18	16:1.341	
Annual Rates Law, 2012	2012-11-10	17:1.342	
TL'AZT'EN NATION / NATION TL'AZT'EN			
2000 Expenditure By-law	2000-12-20	5:2.278	
2002 Expenditure By-law	2002-07-15	7:1.316	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TL'AZT'EN NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
2003 Expenditure By-law.....	2003-06-09	8:1.186	
2004 Expenditure By-law.....	2004-08-26	9:1.243	
2005 Expenditure By-law.....	2005-07-22	10:1.391	
2006 Expenditure By-law.....	2006-08-01	11:1.149	
2007 Expenditure By-law.....	2007-09-07	12:1.59	
2008 Expenditure By-law.....	2008-12-19	13:3.1988	
1998 Rates By-law.....	1998-07-23	3:1.87	
1999 Rates By-law.....	1999-11-01	4:1.53	
2000 Rates By-law.....	2000-10-20	5:1.111	
2002 Rates By-law.....	2002-07-15	7:1.317	
2003 Rates By-law.....	2003-06-09	8:1.187	
2004 Rates By-law.....	2004-08-26	9:1.244	
2005 Rates By-law.....	2005-07-22	10:1.392	
Rates By-law 2006.....	2006-08-01	11:1.150	
Rates By-law 2007.....	2007-09-07	12:1.60	
Rates By-law 2008.....	2008-12-19	13:3.1989	
Rates By-law 2009.....	2009-10-27	13:4.2528	
Rates By-law 2010.....	2010-11-29	15:1.575	
Rates By-law 2011.....	2011-12-20	16:2.1253	
Rates By-law 2012.....	2012-10-10	17:1.571	
2009 Taxation Expenditure By-law.....	2009-10-27	13:4.2530	
2010 Taxation Expenditure By-law.....	2010-11-29	15:1.577	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TL'AZT'EN NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
2011 Taxation Expenditure By-law.....	2011-12-20	16:2.1255	
2012 Taxation Expenditure By-law.....	2012-10-10	17:1.573	
TOBACCO PLAINS INDIAN BAND / BANDE INDIENNE TOBACCO PLAINS			
Annual Budget Expenditure Law, 2008	2008-05-30	12:2.526	
Annual Expenditure Law, 2009	2009-06-05	13:3.1938	
Annual Expenditure Law, 2010.....	2010-06-05	14:2.635	
Annual Expenditure Law, 2011	2011-06-15	15:3.1708	
Annual Expenditure Law, 2012.....	2012-07-13	17:1.345	
Annual Rates Law, 2008	2008-05-30	12:2.532	
Annual Rates Law, 2009	2009-06-05	13:3.194	
Annual Rates Law, 2010	2010-06-05	14:2.638	
Annual Rates Law, 2011	2011-06-15	15:3.1711	
Annual Rates Law, 2012	2012-07-13	17:1.348	
Property Assessment Amendment Law, 2012 ..	2012-03-28	16:2.928	
Property Assessment Law, 2008.....	2008-07-10	12:2.535	s.22.(1) by Property Assessment Amendment Law, 2012 (16:2.928)
Property Taxation Law, 2008	2008-07-10	12:2.573	
2002 Rates By-law	2002-06-03	6:2.471	
2003 Rates By-law	2003-06-11	8:1.189	
2004 Rates By-law	2004-07-06	8:2.486	
2005 Rates By-law	2005-09-28	10:1.394	
Rates By-law 2006	2006-06-16	10:2.722	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TOBACCO PLAINS INDIAN BAND (continued) / BANDE INDIENNE TOBACCO PLAINS (suite)			
Rates By-law 2007	2007-06-25	11:2.420	
TSARTLIP FIRST NATION / PREMIÈRE NATION TSARTLIP			
Annual Expenditure Law, 2012	2012-06-08	16:3.1828	
Annual Rates Law, 2012	2012-06-08	16:3.1833	
Property Assessment Law, 2012	2012-02-10	16:2.929	
Property Taxation Law, 2012	2012-02-10	16:2.966	
TSAWOUT FIRST NATION / PREMIÈRE NATION TSAWOUT			
Amended and Restated Financial Administration Law, 2012	see CIF, s. 106	16:4.2406	
(FMB approved Law on 2012-06-15)			
Annual Expenditure Law, 2008	2008-05-30	12:2.609	
Annual Expenditure Law, 2009	2009-06-26	13:4.2452	
Annual Expenditure Law, 2010	2010-06-05	14:2.641	
Annual Expenditure Law, 2011	2011-05-27	15:3.1714	
Annual Expenditure Law, 2012	2012-05-15	16:3.1837	
Annual Rates Law, 2008	2008-05-30	12:2.615	
Annual Rates Law, 2009	2009-06-26	13:4.2457	
Annual Rates Law, 2010	2010-06-05	14:2.646	
Annual Rates Law, 2011	2011-05-27	15:3.1719	
Annual Rates Law, 2012	2012-05-15	16:3.1843	
Borrowing Agreement Law, 2012	2012-12-13	17:2.1062	
Property Assessment Law, 2008	2008-09-18	13:1.423	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSAWOUT FIRST NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
Property Taxation Law, 2008	2008-09-18	13:1.461	
Rates By-law 1997-T01	1997-05-28	2:1.271	
Rates By-law 1998-TX01	1998-06-09	2:2.691	
Rates By-law 1999-TX01	1999-05-31	3:2.418	
Rates By-law 2000 TX-01	2000-06-04	4:2.248	
Rates By-law 2001 TX-02	2001-06-13	5:2.279	
Rates By-law 2002 TX-01	2002-05-29	6:2.473	
Rates By-law 2003 TX-01	2003-06-01	7:2.526	
Rates By-law 2004 TX-01	2004-05-25	8:2.488	
Rates By-law 2005 TX-01	2005-05-31	9:2.429	
Rates By-law 2006 TX-01	2006-05-15	10:2.724	
Rates By-law 2007 TX-01	2007-06-04	11:2.422	
TSAWWASSEN FIRST NATION / PREMIÈRE NATION TSAWWASSEN			
Annual Expenditure Law, 2008	2008-05-30	12:2.619	
Annual Rates Law, 2008	2008-06-01	12:2.625	
Assessment By-law Amendment			
By-law 1999	2000-03-09	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants			
	1997-06-02	2:1.274	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSAWWASSEN FIRST NATION (continued) / PREMIÈRE NATION TSAWWASSEN (suite)			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	1998-06-01	2:2.693	
1997 Rates By-law	1997-06-02	2:1.275	
1998 Rates By-law	1998-06-18	2:2.694	
1999 Rates By-law	1999-05-31	3:2.422	
2000 Rates By-law	2000-06-04	4:2.295	
2001 Rates By-law	2001-06-15	5:2.281	
2002 Rates By-law	2002-06-03	6:2.474	
2003 Rates By-law	2003-05-29	8:1.191	
2004 Rates By-law	2004-05-30	8:2.490	
2005 Rates By-law	2005-06-08	9:2.431	
2006 Rates By-law	2006-06-16	10:2.725	
2007 Rates By-law	2007-11-15	12:1.62	
Taxation By-law Amendment By-law 1997	1997-10-20	2:2.696	
Taxation By-law Amendment By-law 1999	2000-03-09	4:2.297	
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND / PREMIÈRE NATION TS'KW'AYLAXW voir aussi BANDE INDIENNE PAVILION			
Property Tax Expenditure By-law	2009-12-18	14:1.181	
Rates By-law 2005-T01	2005-07-22	10:1.396	
Rates By-law 2006-T01	2006-07-10	10:2.727	
Rates By-law 2007-T01	2007-09-21	12:1.64	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
Ts'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND (continued) / PREMIÈRE NATION			
Ts'KW'AYLAXW voir aussi BANDE INDIENNE PAVILION (suite)			
Rates By-law 2008-T01	2009-03-17	13:3.1991	
Rates By-law 2009-T01	2009-12-18	14:1.187	
Rates By-law 2010-T01	2010-11-29	15:1.583	
Rates By-law 2011-T01	2011-08-30	16:1.491	
TSLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) / NATION			
TSLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURRARD)			
Annual Expenditure Law, 2009	2009-06-05	13:3.1945	
Annual Expenditure Law, 2010	2010-06-05	14:2.650	
Annual Expenditure Law, 2011	2011-06-15	15:3.1723	
Annual Expenditure Law, 2012	2012-08-04	17:1.351	
Annual 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 approved Law on 2012-06-15)			
Property Assessment Law, 2010	2010-03-16	14:2.660	
Property Taxation Law, 2010	2010-03-16	14:2.697	
Consolidated Property Assessment and			
Taxation By-law 1997	1997-09-30	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) (continued) / NATION TSLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURRARD) (suite)			
Consolidated Property Assessment and Taxation By-law 1997 (continued)			
			1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304) repealed by Property Assessment Law, 2010 (14:2.660) and Property Taxation Law, 2010 (14:2.697)
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-1	2000-02-08	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000	1999-12-07	4:2.304	
Expenditure By-law No. EXP-2000-01	2000-12-18	5:2.285	
Expenditure By-law No. EXP 2006-01	2006-06-16	10:2.729	
Expenditure By-law No. EXP 2007-01	2007-06-25	11:2.423	
Expenditure By-law No. EXP 2008-01	2008-08-12	13:1.581	
1999 Rates By-law	1999-06-28	3:2.424	
2000 Rates By-law	2000-06-25	4:2.300	
2001 Rates By-law	2001-06-15	5:2.283	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSLEIL-WAUTUTH NATION (also known as BURREARD INDIAN BAND) (continued) /			
NATION TSLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURREARD) (suite)			
2002 Rates By-law	2002-09-01	7:1.319	
2003 Rates By-law	2003-06-11	8:1.193	
2004 Rates By-law	2004-06-11	8:2.492	
2005 Rates By-law	2005-07-06	10:1.398	
Rates By-law 2006	2006-06-16	10:2.734	
Rates By-law 2007	2007-06-25	11:2.428	
Rates By-law 2008	2008-08-12	13:1.586	
T'SOU-KE FIRST NATION / PREMIÈRE NATION T'SOU-KE			
Property Assessment Law, 2011	2011-06-15	15:3.1733	
Property Taxation Law, 2011	2011-06-15	15:3.1770	
TZEACHTEN FIRST NATION / PREMIÈRE NATION TZEACHTEN			
Annual Expenditure Law, 2008	2008-06-06	12:2.629	
Annual Expenditure Law, 2009	2009-08-07	13:4.2461	
Annual Expenditure Law, 2010	2010-06-05	14:2.740	
Annual Expenditure Law, 2011	2011-06-10	15:3.1805	
Annual Expenditure Law, 2012	2012-06-01	16:3.1847	
Annual Rates Law, 2008	2008-06-06	12:2.635	
Annual Rates Law, 2009	2009-08-07	13:4.2465	
Annual Rates Law, 2010	2010-06-05	14:2.745	
Annual Rates Law, 2011	2011-05-27	15:3.1809	
Annual Rates Law, 2012	2012-06-01	16:3.1851	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite) TZEACHTEN FIRST NATION (continued) / PREMIÈRE NATION TZEACHTEN (suite)			
Borrowing Agreement Law, 2012	2012-02-10	16:2.1002	
Financial Administration Law, 2011 (FMB approved Law on 2011-11-23)	see CIF, s. 106	16:2.1031	
Property Assessment Amendment Law, 2010	2010-11-11	15:1.359	
Property Assessment Law, 2010	2010-09-22	15:1.361	s.49(2), Sch. II, III & IV by Property Assessment Amendment Law, 2010 (15:1.359)
Property Taxation Amendment Law, 2012	2012-02-10	16:2.1082	
Property Taxation Law, 2010	2010-09-22	15:1.398	s.27.1 by Property Taxation Amendment Law, 2012 (16:2.1082)
<hr/>			
Exemption By-law 1998	1998-08-11	3:1.89	
Exemption By-law 1999	1999-07-20	3:2.426	
Exemption By-law 2001	2001-06-15	5:2.292	
Exemption By-law 2002	2002-09-01	7:1.323	
Property Tax Expenditure By-law	2000-09-21	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	2000-09-06	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03	2000-12-20	5:2.293	
1998 Rates By-law			
1999 Rates By-law	1998-08-11	3:1.90	
2000 Rates By-law	1999-07-20	3:2.427	
2001 Rates By-law	2000-09-21	5:1.113	
2001 Rates By-law	2001-06-15	5:2.290	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TZEACHTEN FIRST NATION (continued) / PREMIÈRE NATION TZEACHTEN (suite)			
2002 Rates By-law	2002-09-01	7:1.321	
Rates By-law No. 2003	2003-08-29	8:1.195	
Rates By-law No. 2004	2004-06-04	8:2.494	
Rates By-law No. 2005	2005-05-31	9:2.433	
Rates By-law No. 2006	2006-07-10	11:1.152	
Rates By-law No. 2007	2007-07-10	11:2.430	
UNION BAR FIRST NATION / PREMIÈRE NATION UNION BAR			
Property Assessment By-law	2007-01-19	11:2.432	
Property Taxation By-law	2007-01-19	11:2.468	
Tax Rates By-law 2007	2007-08-07	11:2.499	
UPPER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE UPPER SIMILKAMEEN			
2002 Assessment By-law	2002-12-19	7:2.528	
Expenditure By-law	2003-01-15	7:2.576	
Property Assessment and Taxation By-law	1997-02-11	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	1997-11-07	2:2.752	
Property Taxation By-law	2002-12-19	7:2.581	
1997 Rates By-law	1997-08-15	2:1.278	
1998 Rates By-law	1998-10-23	3:1.93	
1999 Rates By-law	1999-12-07	4:2.305	
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
UPPER SIMILKAMEEN INDIAN BAND (continued) / BANDE INDIENNE UPPER SIMILKAMEEN (suite)			
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	
WE WAI KAI NATION / NATION WE WAI KAI			
Financial Administration Law, 2012	see CIF, s. 96	16:4.2502	
(FMB approved Law on 2012-06-15)			
Property Assessment Law, 2012	2012-06-21	16:4.2546	
Property Taxation Law, 2012	2012-06-21	16:4.2583	
2012 Transition Year Annual Rates and Expenditure Law, 2013	2013-03-27	17:2.1094	
WEST MOBERLY FIRST NATIONS / PREMIERES NATIONS WEST MOBERLY			
Financial Administration By-law	2002-02-16	6:2.476	
Property Assessment and Taxation By-law	2002-05-29	6:2.487	
WESTBANK FIRST NATION / PREMIERE NATION DE WESTBANK			
Campbell Road Capital Expenditure By-law No. 01-TX-01	2001-05-05	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05	2000-05-07	4:2.309	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
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	3:1.195	
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	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04.....	1999-10-17	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05.....	1997-10-31	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04.....	1997-12-19	2:2.757	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
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	3:1.197	
1999 Tax Rate Schedule Amending By-law	1999-05-28	3:2.432	
2000 Tax Rate Schedule Amending By-law.....	2000-06-01	4:2.307	
2001 Tax Rate Schedule Amending By-law.....	2001-05-30	5:2.298	
2002 Tax Rate Schedule Amending By-law.....	2002-05-29	6:2.541	
2003 Tax Rate Schedule Amending By-law.....	2003-05-25	8:1.201	
2004 Tax Rate Schedule Amending By-law	2004-05-31	8:2.498	
2005 Tax Rate Schedule Amending By-law	2005-05-31	9:2.438	
Tax Rate Schedule Amending By-law 2006	2006-05-31	10:2.743	
Tax Rate Schedule Amending By-law 2007	2007-06-04	11:2.505	
Tax Rate Schedule Amending By-law 2008	2008-06-12	12:2.815	
Tax Rate Schedule Amending By-law 2009	2009-06-15	13:3.2002	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
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	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06			
[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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03	2010-11-02	15:1.588	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-01	2011-03-16	15:3.1863	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-02	2011-03-16	15:3.1866	
[Tsinstikeptum] IR No. 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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite) WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite) [Tsinstikeptum] I.R. #9 Pine Stadium			
Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02.....	2004-07-06	8:2.501	
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01.....	2009-04-27	13:3.1999	
[Tsinstikeptum] IR No. 09 Sensisyusten Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04.....	2010-11-02	15:1.591	
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure By-law No. 09-TX-05.....	2009-11-16	14:1.191	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06.....	2006-12-19	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04..	2002-11-30	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03.....	2006-11-16	11:1.156	
[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04.....	2008-01-16	12:2.809	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
[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	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
By-law No. 00-TX-01.....			
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.....			
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure	2005-12-16	10:2.754	
By-law No. 05-TX-07			

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
[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	
WFN Business Licence Law No. 2005-17	2005-03-31	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND / BANDE INDIENNE WHISPERING PINES/CLINTON			
Annual Expenditure Law, 2012	2012-06-21	16:4.2618	
Annual Rates Law, 2012	2012-06-21	16:4.2622	
Property Tax Expenditure By-law 1996	1997-02-03	2:1.350	
1997 Rates By-law	1997-05-30	2:1.346	
1998 Rates By-law	1998-06-18	2:2.760	
1999 Rates By-law	1999-07-20	3:2.435	
2001 Rates By-law	2001-12-19	6:2.543	
2002 Rates By-law	2002-10-10	7:1.331	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
WHISPERING PINES/CLINTON INDIAN BAND (continued) / BANDE INDIENNE			
WHISPERING PINES/CLINTON (suite)			
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	
WILLIAMS LAKE INDIAN BAND / BANDE INDIENNE WILLIAMS LAKE			
Property Assessment and Taxation By-law	2004-04-19	8:2.524	
Property Taxation Expenditure By-law	2006-07-19	11:1.160	
Rates By-law 2006	2006-05-31	11:1.166	
Rates By-law 2007	2007-08-07	11:2.510	
Rates By-law 2008	2009-02-06	13:3.2007	
2009 Rates By-law	2009-10-19	13:4.2538	
2010 Rates By-law	2010-08-28	15:1.596	
2011 Rates By-law	2011-08-30	16:1.498	
2012 Rates By-law	2012-09-14	17:1.595	
YALE FIRST NATION / PREMIÈRE NATION YALE			
Financial Administration By-law	2003-01-24	7:2.635	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
YALE FIRST NATION (continued) / PREMIÈRE NATION YALE (suite)			
Property Assessment and Taxation By-law	2003-04-09	7:2.646	
YEKOOCHE FIRST NATION / PREMIÈRE NATION YEKOOCHE			
Financial Administration By-law	2002-11-27	7:2.697	
Property Assessment and Taxation By-law	2003-02-25	7:2.708	
MANITOBA			
BUFFALO POINT FIRST NATION / PREMIÈRE NATION BUFFALO POINT			
Annual Expenditure Law, 2012.....	2012-06-26	16:4.2625	
Annual Expenditure Law, 2013.....	2013-04-26	17:2.1100	
Annual Rates Law, 2012	2012-06-26	16:4.2629	
Annual Rates Law, 2013	2013-04-26	17:2.1104	
Property Assessment Amendment Law, 2012..	2012-06-26	16:4.2632	
Property Assessment Amendment Law, 2013 ..	2013-04-20	17:2.1107	
Property Assessment Law, 2011	2012-06-26	16:4.2634	ss.11, 15(1), 20(3), 30(1), 30(2), 57 by Property Assessment Amendment Law, 2012 (16:4.2632)
			ss.11(3), 17(1), 17(2), 20, 20(2), 20(3), 20(5), 21, 21(5)(b), 30(1)(c), 49(4), 49(5), 57, Sch VI, Sch VII, Sch VIII by Property Assessment Amendment Law, 2013 (17:2.1107)
Property Taxation Amendment Law, 2012.....	2012-06-26	16:4.2670	
Property Taxation Amendment Law, 2013	2013-04-20	17:2.1110	
Property Taxation Law, 2011	2012-06-26	16:4.2672	ss.14(1), 14(2)(e), 54 by Property Taxation

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
MANITOBA (continued) / (suite)			
BUFFALO POINT FIRST NATION (continued) / PREMIÈRE NATION BUFFALO POINT (suite)			Amendment Law, 2012 (16:4.2670)
Property Taxation Law, 2011 (continued)			ss.8, 10, 16, 17, 18, 54 by Property Taxation Amendment Law, 2013 (17:2.1110)
CHEMAWAWIN CREE NATION / NATION CRIE CHEMAWAWIN			
Financial Administration By-law	2008-10-07	13:1.588	
CROSS LAKE FIRST NATION / PREMIÈRE NATION CROSS LAKE			
Financial Administration Law, 2012	see CIF, s. 106	17:2.1113	
(FMB approved Law on 2013-01-28)			
MARCEL COLOMB FIRST NATION / PREMIÈRE NATION MARCEL COLOMB			
Band Custom Election Code	1999-03-12	3:2.437	
OPASKWAYAK CREE NATION / NATION CRIE OPASKWAYAK			
OCN Annual Tax Rate By-law No. 1, 1998	1998-05-25	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	1999-05-17	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	2000-07-11	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	2001-05-19	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	2002-05-29	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	2003-05-13	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	2004-05-03	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	2005-05-16	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	2006-05-15	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	2007-06-04	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	2008-06-06	12:2.818	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
MANITOBA (continued) / (suite)			
OPASKWAYAK CREE NATION (continued) / NATION CRIE OPASKWAYAK (suite)			
OCN Annual Tax Rate By-law No. 1, 2009	2009-06-15	13:3.2009	
OCN Annual Tax Rate By-law No. 1, 2010	2010-09-21	15:1.598	
OCN Annual Tax Rate By-law No. 1, 2011	2011-07-20	15:3.1875	
OCN Annual Tax Rate By-law No. 1, 2012	2012-09-14	17:1.597	
OCN Land Tax By-law Amendment 1998	1998-06-09	3:1.99	
OCN Land Tax Expenditure By-law 1998	1998-06-09	3:1.101	
ROSEAU RIVER ANISHINABE FIRST NATION / PREMIÈRE NATION ROSEAU RIVER ANISHINABE			
Settlement Community Development Account			
Expenditure By-law	2011-06-14	15:3.1877	
NEW BRUNSWICK / NOUVEAU-BRUNSWICK			
RED BANK FIRST NATION / PREMIÈRE NATION RED BANK			
Property Assessment and Taxation By-law	2001-05-05	5:2.315	
NEWFOUNDLAND AND LABRADOR / TERRE-NEUVE-ET-LABRADOR			
MIAWPUKEK FIRST NATION / PREMIÈRE NATION MIAWPUKEK			
Telephone Companies Taxation By-law	2000-02-09	4:2.386	
Utilities Companies Taxation By-law	2011-12-20	16:2.1280	
MUSHUAU INNU FIRST NATION / PREMIÈRE NATION MUSHUAU INNU			
Taxation Expenditure By-law	2006-12-07	11:1.168	
Telecommunications Companies			
Taxation By-law	2006-12-07	11:1.174	
SHESHATSHU INNU FIRST NATION / PREMIÈRE NATION SHESHATSHU INNU			
Taxation Expenditure By-law	2006-08-04	11:1.179	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
NEWFOUNDLAND AND LABRADOR (continued) / TERRE-NEUVE-ET-LABRADOR (suite)			
SHESHATSHU INNU FIRST NATION (continued) / PREMIÈRE NATION			
SHESHATSHU INNU (suite)			
Telecommunications Companies			
Taxation By-law.....	2006-05-15	10:2.761	amended by Telecommunications Companies Taxation By-law (16:1.500)
Telecommunications Companies			
Taxation By-law.....	2011-07-21	16:1.500	
NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
HAY RIVER DENE BAND RESERVE No. 1 / RÉSERVE N° 1 DE LA BANDE DÉNÉE DE HAY RIVER			
Business Licensing By-law	2000-01-13	4:2.390	
SALT RIVER FIRST NATION / PREMIÈRE NATION SALT RIVER			
Settlement Revenue Account By-law.....	2007-12-04	12:1.66	
NOVA SCOTIA / NOUVELLE-ÉCOSSE			
ESKASONI FIRST NATION / ESKASONI FIRST NATION			
Property Assessment and Taxation By-law	1998-06-09	3:1.108	
Property Assessment and Taxation By-law, 2012..	2012-04-24	16:3.1920	
2001 Taxation Rates By-law	2001-05-05	5:2.367	
MEMBERTOU FIRST NATION / PREMIÈRE NATION MEMBERTOU			
Financial Administration Law, 2012	see CIF, s. 104	16:3.1854	
(FMB approved Law on 2012-03-01)			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	1997-02-22	3:1.157	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
NOVA SCOTIA (continued) / NOUVELLE-ÉCOSSE (suite)			
MILLBROOK BAND / BANDE MILLBROOK			
Annual Expenditure Law, 2012.....	2012-08-17	17:1.360	
Annual Rates Law, 2012.....	2012-08-17	17:1.364	
Financial Administration Law, 2012.....	see CIF, s. 103	17:1.367	
(FMB approved Law on 2012-07-04)			
Property Tax Expenditure By-law.....	2005-05-26	9:2.462	
Property Tax Expenditure By-law.....	2009-09-14	13:4.2540	
Property Tax Expenditure By-law.....	2010-08-28	15:1.600	
Property Tax Expenditure By-law.....	2011-06-14	15:3.1886	
1998 Rates By-law.....	1998-12-08	3:1.182	
2000 Rates By-law.....	2000-09-21	5:1.123	
2001 Rates By-law.....	2001-05-05	5:2.369	
2002 Rates By-law.....	2002-05-26	7:1.333	
2003 Rates By-law.....	2003-04-09	7:2.761	
2004 Rates By-law.....	2004-05-10	8:2.577	
2005 Rates By-law.....	2005-05-26	9:2.459	
2006 Rates By-law.....	2006-05-18	10:2.766	
Rates By-law 2007.....	2007-06-04	11:2.514	
Rates By-law 2008.....	2008-09-04	13:1.610	
2009 Rates By-law.....	2009-09-14	13:4.2546	
Rates By-law 2010.....	2010-08-28	15:1.607	
Rates By-law 2011.....	2011-06-14	15:3.1893	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
NOVA SCOTIA (continued) / NOUVELLE-ÉCOSSE (suite)			
PICTOU LANDING FIRST NATION / PREMIÈRE NATION PICTOU LANDING			
Financial Administration By-law	2000-07-04	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE GEORGINA ISLAND			
Land Management Code	2000-01-01	5:2.371	
CHIPPEWAS OF KETTLE AND STONEY POINT FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE KETTLE ET STONEY POINT			
Financial Management By-law	2002-11-28	7:1.336	
CHIPPEWAS OF MNJIKANING FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE MNJIKANING			
Taxi and Limousine Licensing			
By-law No. 03-01	2004-04-21	8:2.580	
DOKIS FIRST NATION / PREMIÈRE NATION DOKIS			
Financial Administration By-law	2004-03-22	8:2.595	
LAC LA CROIX FIRST NATION / PREMIÈRE NATION LAC LA CROIX			
Telephone Companies Taxation By-law	2002-12-19	7:2.764	
MICHIPICOTEN FIRST NATION / PREMIÈRE NATION MICHIPICOTEN			
Financial Administration By-law	2002-11-18	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION / PREMIÈRE NATION DES MISSISSAUGAS DE SCUGOG ISLAND			
Land Management Code	2000-01-01	5:2.390	
NIPISSING FIRST NATION / PREMIÈRE NATION NIPISSING			
Telephone Companies Taxation By-law	1999-01-07	3:2.459	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ONTARIO (suite) / (continued)			
NIPISSING FIRST NATION (continued) / PREMIÈRE NATION NIPISSING (suite)			
Telephone Companies Taxation			
Expenditure By-law	2001-02-25	5:2.410	
WASAUKSING FIRST NATION / PREMIÈRE NATION WASAUKSING			
Financial Administration Law, 2012	see CIF, s. 88	17:1.419	
(FMB approved Law on 2012-09-24)			
QUÉBEC / QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC SAINT-JEAN / LAC SAINT-JEAN MONTAGNAIS COUNCIL			
Loi sur l'administration financière de			
Pekuakamiulnuatsh Takuhikan	see CIF, s. 98	17:2.1164	
(FMB approved Law on 2013-03-28)			
Règlement modifiant le Règlement administratif			
No. 22 concernant l'imposition de permis dans			
la réserve indienne de Mashteuiatsh No. 5....	2004-08-24	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels			
de taxes foncières, numéro 2, 1998	1998-08-04	3:1.184	
Règlement administratif sur les taux			
de taxes foncières, numéro 1, 1999	1999-05-31	3:2.463	
Règlement administratif sur les taux			
de taxes foncières, numéro 2, 1999	1999-05-31	3:2.468	
Règlement sur l'imposition des compagnies			
de télécommunication, de gaz ou d'énergie			
électrique.....	2006-12-07	11:2.517	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
QUÉBEC (suite) / QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (suite) / (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	2000-12-05	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	2001-06-12	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	2002-05-26	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	2003-04-27	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	2004-03-22	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	2005-04-14	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	2006-07-19	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	2007-04-17	11:2.523	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	2008-05-12	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	2009-04-27	13:3.2011	
Règlement sur les taux annuels de taxes foncières, 2010	2010-05-27	14:2.799	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
QUÉBEC (suite) / QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (suite) / (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2011.....	2011-06-07	15:3.1896	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2012.....	2012-03-09	16:2.1283	
NATION HURONNE-WENDAT / HURON-WENDAT NATION			
Règlement 2004-02 concernant les coûts de certains services publics	2004-08-24	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526); Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528); Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.530) art. 4 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) arts. 8.1, 8.2 added by Règlement 2005-01

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
QUÉBEC (suite) / QUEBEC (continued) NATION HURONNE-WENDAT (continued) / HURON-WENDAT NATION (suite) Règlement 2004-02 concernant les coûts de certains services publics (suite) / (continued)			modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) art. 10 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)
Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	2006-12-07	11:2.526	
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	2006-12-07	11:2.528	
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	2007-04-17	11:2.530	
Règlement sur les permis d'exploitation et le Fonds de développement local.....	2008-02-08	12:2.823	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION / PREMIÈRE NATION CARRY THE KETTLE Annual Property Taxation Expenditure By-law, 2011	2011-12-20	16:2.1286	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
CARRY THE KETTLE FIRST NATION (continued) / PREMIÈRE NATION CARRY THE KETTLE (suite)			
Annual Property Taxation Expenditure			
By-law, 2012	2012-10-10	17:1.599	
Property Assessment and Taxation By-law	2003-06-01	7:2.771	
Property Tax Expenditure By-law	2004-02-24	8:2.609	
2003 Tax Rates By-law	2003-07-14	8:1.206	
2004 Tax Rates By-law	2004-08-28	9:1.256	
2005 Tax Rates By-law	2005-07-11	10:1.408	
2006 Tax Rates By-law	2006-08-01	11:1.188	
2008 Tax Rates By-law	2008-11-17	13:1.613	
2009 Tax Rates By-law	2009-09-14	13:4.2548	
2011 Tax Rates By-law	2011-12-20	16:2.1290	
2012 Tax Rates By-law	2012-10-10	17:1.603	
COTE FIRST NATION / PREMIÈRE NATION COTE			
Cote Revenue Account By-law	2009-06-02	13:4.2549	
Cote Revenue Account By-law	2012-03-01	16:2.1291	
COWESSESS FIRST NATION / PREMIÈRE NATION COWESSESS			
Financial Administration By-law	2012-04-24	16:3.1985	
FLYING DUST FIRST NATION / PREMIÈRE NATION FLYING DUST			
Business Licensing By-law No. 1, 2003	2004-05-03	8:2.616	
KEESEKOOSE FIRST NATION / PREMIÈRE NATION KEESEKOOSE			
Trust Appropriations By-law	2005-12-16	10:2.769	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
LITTLE PINE FIRST NATION / PREMIÈRE NATION LITTLE PINE			
Government Act	2001-06-18	6:1.175	
MUSKEG LAKE CREE NATION / NATION CRIE MUSKEG LAKE			
Annual Expenditure Law, 2008	2008-07-01	12:2.638	
Annual Expenditure Law, 2009	2009-09-16	13:4.2468	
Annual Expenditure Law, 2010	2010-12-02	15:1.436	
Annual Expenditure Law, 2011	2011-11-18	16:1.344	
Annual Expenditure Law, 2012	2012-11-10	17:1.458	
Annual Rates Law, 2008	2008-06-27	12:2.642	
Annual Rates Law, 2009	2009-07-17	13:4.2472	
Annual Rates Law, 2010	2010-12-02	15:1.440	
Annual Rates Law, 2011	2011-11-18	16:1.348	
Annual Rates Law, 2012	2012-11-10	17:1.463	
MUSKODAY FIRST NATION / PREMIÈRE NATION MUSKODAY			
Land Code	2000-01-01	5:2.420	
MUSKOWEKWAN FIRST NATION / PREMIÈRE NATION MUSKOWEKWAN			
Property Assessment and Taxation By-law	2007-11-15	12:1.69	
OCEAN MAN FIRST NATION / PREMIÈRE NATION OCEAN MAN			
Property Assessment and Taxation Amending By-law, 2001-02	2001-10-01	6:1.189	
Property Assessment and Taxation Amending By-law, 2001-03	2001-11-20	6:1.191	
Property Assessment and Taxation By-law	2000-01-28	4:2.418	ss.11(3), 12, 13(1), 19, 24, 26 by

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
OCEAN MAN FIRST NATION (continued) / PREMIÈRE NATION OCEAN MAN (suite)			
Property Assessment and Taxation By-law (continued)			
Property Assessment and Taxation By-law	2000-01-28	4:2.418	Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189) ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	2000-12-05	5:1.129	
2001 Rates By-law	2001-06-02	5:2.440	
2002 Rates By-law	2002-11-27	7:1.362	
2003 Rates By-law	2003-09-30	8:1.207	
2004 Rates By-law	2004-12-02	9:1.257	
2005 Rates By-law	2005-10-31	10:1.409	
Rates By-law 2006	2006-12-11	11:1.189	
Rates By-law 2007	2008-01-16	12:2.834	
Rates By-law 2008	2008-10-03	13:1.614	
Rates By-law 2009	2009-10-27	13:4.2558	
Rates By-law 2010	2010-11-29	15:1.610	
Rates By-law 2011	2012-03-01	16:2.1301	
Taxation Expenditure By-law	2008-10-03	13:1.616	
Taxation Expenditure By-law	2009-10-27	13:4.2560	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
OCEAN MAN FIRST NATION (continued) / PREMIÈRE NATION OCEAN MAN (suite)			
Taxation Expenditure By-law.....	2010-11-29	15:1.612	
Taxation Expenditure By-law.....	2012-03-01	16:2.1303	
SWEETGRASS FIRST NATION / PREMIÈRE NATION SWEETGRASS			
Property Assessment and Taxation By-law, 2011....	2011-10-31	16:1.505	
WHITE BEAR FIRST NATION / PREMIÈRE NATION WHITE BEAR			
Annual Expenditure Law, 2008.....	2008-10-11	13:1.496	
Annual Expenditure Law, 2009.....	2009-10-22	13:4.2475	
Annual Expenditure Law, 2010.....	2010-11-11	15:1.443	
Annual Expenditure Law, 2011.....	2011-10-06	16:1.351	
Annual Expenditure Law, 2012.....	2012-10-05	17:1.466	
Annual Rates Law, 2008.....	2008-10-11	13:1.502	
Annual Rates Law, 2009.....	2009-10-22	13:4.2481	
Annual Rates Law, 2010.....	2010-11-11	15:1.449	
Annual Rates Law, 2011.....	2011-10-06	16:1.357	
Annual Rates Law, 2012.....	2012-10-05	17:1.472	
Financial Administration By-law.....			
Property Assessment and Taxation	2003-05-29	8:1.212	
By-law Amendment.....	1998-12-03	3:1.187	
Property Tax Expenditure By-law.....	1999-09-03	4:1.55	
2010 Rates By-law.....	2011-03-02	15:3.1900	
Smoking By-law.....	2005-01-01	9:2.471	
1998 Tax Rates By-law.....	1999-01-08	3:2.471	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
WHITE BEAR FIRST NATION (continued) / PREMIÈRE NATION WHITE BEAR (suite)			
2002 Tax Rates By-law	2002-08-04	7:1.364	
2003 Tax Rates By-law	2003-07-14	8:1.209	
2004 Tax Rates By-law	2004-08-18	9:1.259	
2005 Tax Rates By-law	2005-07-22	10:1.411	
2006 Tax Rates By-law	2007-03-19	11:2.532	
2007 Tax Rates By-law	2007-11-15	12:1.120	
WHITECAP DAKOTA FIRST NATION / PREMIÈRE NATION WHITECAP DAKOTA			
Annual Expenditure Law, 2011	2011-11-18	16:1.360	
Annual Expenditure Law, 2012	2012-08-17	17:1.475	
Annual Rates Law, 2011	2011-11-18	16:1.366	
Annual Rates Law, 2012	2012-08-17	17:1.481	
Property Assessment Law, 2012	2012-10-04	17:2.1204	
Property Taxation Law, 2012	2012-10-04	17:2.1242	
Business Licensing By-law No. 2005-01	2005-07-11	10:1.416	
Property Assessment and Taxation By-law	2001-11-03	6:1.194	repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law No. 2005-02	2005-09-12	10:1.431	repealed by Property Assessment Law 2013 (17:2.1204)
Property Tax Expenditure By-law No. 2008-02	2008-11-04	13:1.624	
2002 Rates By-law	2002-09-06	7:1.367	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
SASKATCHEWAN (continued) / (suite)			
WHITECAP DAKOTA FIRST NATION (continued) / PREMIÈRE NATION WHITECAP DAKOTA (suite)			
2003 Rates By-law	2003-09-30	8:1.237	
2004 Rates By-law	2004-11-10	9:1.262	
2005 Rates By-law	2005-09-28	10:1.414	
2006 Rates By-law	2006-11-16	11:1.191	
2007 Rates By-law	2007-11-15	12:1.123	
2008 Rates By-law	2008-11-17	13:1.622	
2009 Rates By-law	2009-10-27	13:4.2566	
2010 Rates By-law	2011-03-02	15:3.1899	



TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 17:2.721).

TABLEAU DES NORMES ET PROCÉDURES

Le présent tableau énumère les normes et procédures établies par la Commission de la fiscalité des premières nations (CFPN) en vertu de la *Loi sur la gestion financière des premières nations* qui ont été publiées jusqu'à ce jour dans la *Gazette des premières nations*. Ces normes et procédures sont publiées dans les deux langues officielles. Le présent tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des normes et procédures figure dans une colonne distincte.

La CFPN peut modifier ces normes au besoin en adoptant une résolution à cet effet lors d'une réunion dûment convoquée de ses membres. Les normes de la CFPN, y compris celles qui ont été modifiées, sont accessibles sur le site Web de la CFPN (www.fntc.ca).

La colonne intitulée « Codification » indique que la version originale d'un document et ses modifications ultérieures ont été réunies dans un même texte.

L'endroit où figurent les normes ou les procédures dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 17:2.721).

Title Titre	Effective date Date d'entrée en vigueur	Consolidation Codification	F.N. Gaz Gaz. PN	Remarks Remarques
FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS / NORMES				
Standards Establishing Criteria for Approval of Borrowing Laws.....	2008-09-17	2012-12-12	17:2.721	
Normes établissant les critères d'agrément des lois sur l'emprunt	2008-09-17	2012-12-12	17:2.740	
Standards for First Nation Business Activity Tax Laws	2012-03-29		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	

Title Titre	Effective date Date d'entrée en vigueur	Consolidation Codification	F.N. Gaz Gaz. PN	Remarks Remarques
FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS (continued) / Normes (suite)				
Standards for First Nation Property Taxation Laws	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations	2007-10-22	2011-03-29	15:3.1502	
Standards for First Nation Service Tax Laws....	2010-02-10		14:2.277	Revoked and replaced 2012-06-20
Normes relatives aux lois sur les taxes sur les services des premières nations	2010-02-10		14:2.292	Abrogées et remplacées 2012-06-20
Standards for First Nation Service Tax Laws....	2012-06-20		16:3.1415	
Normes relatives aux lois sur les taxes sur les services des premières nations	2012-06-20		16:3.1429	
Standards for First Nation Tax Rates Laws.....	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
Normes relatives aux lois sur les taux d'imposition foncière des premières nations ..	2007-10-22	2011-03-29	15:3.1511	Abrogées et remplacées 2011-12-15
Standards for First Nation Tax Rates Laws, 2011				
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	

Title	Effective date	Consolidation	F.N. Gaz	Remarks
Titre	Date d'entrée en vigueur	Codification	Gaz. PN	Remarques
FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS (continued) / NORMES (suite)				
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	2012-12-12	17:2.733	
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations ..	2008-09-17	2012-12-12	17:2.753	
Standards for the Submission of Information Required under Section 8 of the Act	2008-07-09	2008-09-17	12:3.955	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi	2008-07-09	2008-09-17	12:3.1012	
PROCÉDURES / PROCÉDURES				
Procedures Respecting the Approval of First Nation Local Revenue Laws	2009-06-10		13:3.1444	
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations ...	2009-06-10		13:3.1448	